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RULES

UNDER THE

SEA CUSTOMS ACT, VIII OF 1878.

Corrected up to 31st December 1892.

(Compiled under the provisions of Section 204, Act VIII of 1878.)

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I.—LIMITS OF THE PORT OF CALCUTTA.

NOTIFICATION.

No. 71 *Marine, the* 2*nd August* 1892.—In supersession of the notification of the Government of Bengal, dated the 24th June 1886, it is hereby notified for general information that the limits of the port of Calcutta and of the navigable river and channels leading thereto, as fixed with the sanction of the Governor-General in Council, shall, with effect from the 27th July 1892, be severally as described below:—

Limits of the port of Calcutta.

The limits of the port shall be—

On the North.—A line drawn from the boundary pillar at the Cossipore Gun Foundry Ghât to a point on the opposite side at Ghoosery.

Port boundaries.

On the South.—A line drawn from a masonry pillar placed at the mouth of the Budge-Budge khal to a pillar on the Howrah side of the river Hooghly, bearing north-west of the first-named pillar.

So much of Tolly's Nala as lies to the west of a line drawn across the nala, 25 feet to the west of Hasting's Bridge.

The limits of the port include to the east and west so much of the river Hooghly and the shores thereof as are within 50 yards of high-water mark at spring-tides, as well as all lands comprised in the area occupied by the Kidderpore Docks and the adjoining works constructed for the purposes of such docks.

NOTIFICATION.

The 24*th June* 1886.—In exercise of the powers conferred on the Local Government by section 11 of the Sea Customs Act, VIII of 1878, the Lieutenant-Governor of Bengal hereby appoints, with effect from the 10th July 1886, the wharf and landing-stages situated on the east bank of the port of Calcutta at Budge-Budge to be the place for the landing and shipping of petroleum. The wharf shall extend from the northern boundary of the premises of the Budge-Budge Jute Mills Company on the south to the Ferry Ghât at the village of Budge-Budge on the north.

Petroleum wharf at Budge-Budge.

NOTIFICATION.

No. 2824 *S.R., the* 1*st August* 1892.—In exercise of the powers conferred on the Local Government by section 11 (*c*) of the Sea Customs Act, VIII of 1878, the Lieutenant-Governor hereby appoints, with effect from the date of publication of this notification, the wharves, tidal basin, and dock No. 1 at Kidderpore to be places for the landing and shipping of cargo.

Landing and shipping of cargo at the Kidderpore Docks.

NOTIFICATION.

No. 1238*B., dated* 14*th October* 1886.—Under the powers conferred by section 17 of the Sea Customs Act, VIII of 1878, the Chief Customs Authority of the Presidency has fixed Panchpara as the station or place at which vessels laden with general cargo, and not precluded by Rules 13 to 22 issued under Act XII of 1875, and published at pages 826 to 832, Part I of the *Calcutta Gazette* of 14th July 1886, from proceeding to any moorings at Calcutta, arriving at or departing from this port, shall be required to bring to, for the boarding or landing of officers of customs. In the case of vessels laden wholly or partially with petroleum, which, under the notification of the Government of Bengal, dated 24th June 1886, and the rules under Act XII of 1875, referred to above, is required to be landed at Budge-Budge, the Chief Customs Authority has appointed Budge-Budge, the southern limit of the port of Calcutta, as the station or place under section 17 of the Act for the purposes aforesaid.

Panchpara fixed as the boarding station.

NOTIFICATION.

The 25*th February* 1881.—The following rule under the provisions of section 9 of the Sea Customs Act, VIII of 1878, having been approved by the Lieutenant-Governor, is published in accordance with the provisions of section 204 of the Act:—

In the event of any vessel being obliged, through misadventure or distress, to discharge any portion of her cargo beyond the limits of the port of Calcutta, the Master or agents must apply for Customs Officers to superintend the unloading, and take charge of such portion of her cargo as may be necessary. Such officers will be supplied at the ship's expense.

discharge of cargo beyond the limits of the port of Calcutta.

NOTIFICATION.

The 20*th February* 1885.—In relaxation of the provisions of the customs law which require all cargo to be shipped within the limits of a customs port, His Honor the Lieutenant Governor of Bengal, with the approval of the Government of India, is pleased to issue the following order:—

In special cases, the Collector of Customs, Calcutta, is authorised to allow, at his discretion, cargo, for which shipping bills

Shipment of cargo beyond the limits of the port of Calcutta allowed in special cases.

have been taken out, to be put on board beyond the limits of the port of Calcutta, but no such permission will be given except under urgent circumstances, and when it can be shown that the vessel could not have completed her loading during her time in port.

NOTIFICATION.

Duty of pilots in such cases.

The 20th February 1885.—The Lieutenant-Governor having been pleased to sanction the following rule for the guidance of pilots, it is hereby published for general information:—

RULE.

When, under a permission from the Collector of Customs Calcutta, cargo is taken on board beyond the limits of the port of Calcutta, it shall be the duty of the pilot to satisfy himself that the vessel is not overloaded by the taking in of such cargo, and in all doubtful cases to telegraph from Diamond Harbour for the Port Officer's instructions before proceeding.
[This rule is Rule 4A in Chapter XV of the rules for the guidance of running pilots.]

II.—CUSTOMS PORTS.

NOTIFICATION.

Port of Cambay to be regarded as a customs port.

No. 2559, *dated* 1*st August* 1884.—In exercise of the powers conferred by section 13 of the Sea Customs Act, VIII of 1878, and in supersession of so much of Notification No. 1180, dated the 26th June 1866, as relates to the port of Cambay, the Governor-General in Council is pleased to direct that all goods imported from, or exported to, the said port into or from any customs port in British India, shall be treated, as regards the levy of customs duties, and the payment of drawbacks under the said Act, as goods imported from, or exported to, a customs port, as the case may be.

NOTIFICATION.

Ports in the territory of the Nawab of Habson to be regarded as customs ports.

No. 35*S.*, *dated* 23*rd January* 1885.—In exercise of the powers conferred by section 13 of the Sea Customs Act, VIII of 1878, the Governor-General in Council is pleased to direct that all goods imported from, or exported to, ports in the territory of the Nawab of Habson, into, or from any customs ports in British India, shall be treated, as regards the levy of customs duties and the payment of drawbacks under the said Act, as goods imported from, or exported to, a customs port, as the case may be.

NOTIFICATION.

Narayanganj declared to be a customs port.

The 30th November 1889.—In exercise of the powers conferred on him by section 11 of the Sea Customs Act, VIII of 1878, the Lieutenant-Governor is pleased to declare Narayanganj, in the district of Dacca, to be a customs port for the shipment and landing of goods, and to define the limits of the port as follows:—

North.—Narayanganj road and Tribeni khal.
East.—Madanganj, Kata-Khaly, Sonakanda dry khal and a bhil.
South.—River Boorigunga, Lakhya, and Dhallesvari.
West—Nayamati khal.

NOTIFICATION.

Narayanganj declared to be a warehousing port.

The 30th November 1889.—In exercise of the powers conferred on him by section 14 of the Sea Customs Act, VIII of 1878, the Lieutenant-Governor is pleased to declare the customs port of Narayanganj to be a warehousing port for the purposes of that Act.

III.—POWERS AND DUTIES OF CUSTOMS OFFICERS.

NOTIFICATION.

Powers and duties of customs officers.

No. 22B., dated 8th January 1885.—In supersession of the rules issued under the provisions of section 9 of the Sea Customs Act, VIII of 1878, and published at pages 283-85, Part I of the *Calcutta Gazette* of the 2nd April 1879, the following revised rules, which have been approved by the Lieutenant-Governor, are published for general information, as required by section 204:—

1 The designation of the various officers of customs appointed by the Local Government under the provisions of sections 6 and 7 of the Act, shall ordinarily be—

Collector of Customs.
Assistant Collector of Customs and Head Appraiser.
Superintendent of the Preventive Service and Salt Golahs.
Preventive Officers, or Officers of the Preventive Service.
Appraisers.

2. The Collector of Customs shall be competent to exercise all or any of the powers conferred, and to perform all or any of the duties imposed upon an officer of customs by this Act. Where, as in Calcutta, the Collector is also the Chief Customs Officer, he shall also be competent to exercise all or any of the powers conferred, and to perform all or any of the duties imposed on the Chief Customs Officer by this Act.

3. The Assistant Collector of Customs shall be competent, in the temporary absence of the Collector of Customs, to exercise all or any of the powers conferred on that officer. Ordinarily, the Assistant Collector and all the other officers referred to in

section 1, are subordinate to the Collector of Customs, and, except as hereinafter provided, shall be competent to exercise such of the powers conferred, and to perform such of the duties imposed upon officers of customs by this Act, as the Collector may require of them, and to perform all or any of the duties, whether mentioned in this Act or not, as are ordinarily comprised in the management of a Custom House.

4. The Preventive officers are specially employed for the purpose of preventing smuggling. Their duties consist in guarding vessels and in preventing the shipment or landing of cargoes before a proper pass has been produced or until the requirements of the Act have been carried out in respect of such cargo. Their ordinary duties are those enumerated in sections 17, 53, 54, 67, 68, 69, 70, 76, 83, 129, 141, 143, 169, 170, 171, 173, 178, 181 and 194.

5. The duties of Appraisers are principally connected with the examination and classification of goods, and are ordinarily those referred to in sections 27, 29, 31, 32, 33, 34, 37, 39, 42, 43, 44, 45, 46, 47, 48 and 194.

6. The power to adjudge confiscation and the power to impose a penalty shall be limited in the case of all Assistant Collectors of Customs to those indicated in clause (*c*) of section 182.

7. If any dispute arises between any officer of customs and any master of a vessel, or owner of goods, or other persons, relating to the importation, exportation and warehousing of any goods, or to the proper rate of duty payable in respect thereof or to the levy of any duty or penalty thereon, or to any seizure or forfeiture thereof, the Collector of Customs shall decide such dispute, subject to an appeal to the Chief Customs Authority, as provided in the Act.

8. For the purpose of determining claims to drawback under the provisions of sections 42 and 43, the date of importation of any goods shall be deemed to be the date on which the bill of entry thereof was delivered to the Customs Collector under section 86.

9. In order to obviate the loss and damage which is known to be caused to the owners of goods landed from ships, under sections 83, 84 and 85, for which no claim is made within the period prescribed, and which are therefore liable to sale under section 88 of the Act, the Customs Collector may permit the master of the vessel or his agents applying to act for him under section 5 of the Act, to take delivery of all such unclaimed goods upon paying all duties and charges which are due upon such unclaimed goods, and also entering into a bond whereby he, or his agents so acting for him, shall undertake to meet all claims which may be preferred in respect of any goods so delivered to the master of any vessel or his agents as aforesaid.

10. When any goods are seized for an infringement of the Customs law, or any breach of the provisions of the Customs Act is brought to notice by an officer of customs, and any confiscation or penalty is adjudged in consequence, it shall be competent to the Collector of Customs to award to such officer a part of the

sale-proceeds of such confiscation or penalty imposed, not exceeding three-fifths of the whole amount of such sale-proceeds or penalty, after deduction therefrom of the Government dues, if any, and any incidental charges incurred in consequence of such confiscation.

11. Whenever an amendment of the valuation stated in a bill of entry is permitted under the last clause of section 32, and excess duty, together with a penalty, is levied in consequence, the whole or a part of such penalty shall, at the discretion of the Chief Officer of Customs, be payable to the officer who detected the under-valuation of the goods.

12. No refund of duty on account of the re-landing or short-shipment of goods shall be granted, unless application is made within three months from the date on which information of such short shipment or re-landing was given to the Customs Collector under the provisions of section 140

13. Preventive officers are required to bring to the immediate notice of the Conservator of the port, or of one of his subordinates, any infringement of the rules for the prevention and suppression of fires on ships within the port of Calcutta, especially of those regarding the use of lights and fires that they may observe while on duty on board ships in port.

14. The following rules are prescribed in connection with the parcel-post system between Ceylon and Calcutta and between the Straits Settlements and Calcutta :—

(*a*) On the arrival of any parcels from a foreign port, the Postmaster will, in ordinary cases, accept the declarations of contents which accompany the parcels as correct, and will at once deliver the parcels to the addressees. These declarations or copies thereof will then be forwarded to the Collector of Customs. In cases of doubt or suspicion or when the declarations show the articles to be liable to duty under the Indian Tariff Act of 1882, or subject to any restrictions regarding importation, the Postmaster shall give notice to the Collector of Customs, and shall not take any steps to deliver such parcels until the arrival of an officer deputed to attend by the Collector.

(*b*) Immediately on the receipt of notice from the Postmaster, the Collector shall send to the post-office an Appraiser, or other competent officer, to determine the amount of customs duty payable on the parcels.

(*c*) The Customs officer is, as a general rule, to be guided by the declaration of the senders with regard to the contents of parcels, but should he have reason to doubt the correctness of such declaration, he may order the detention of the parcels, and the Postmaster shall on his requisition detain them, pending receipt of the Collector's orders as regards their examination.

(*d*) The Appraiser shall be provided with a book containing parcel-post passes in triplicate, as per form annexed. Of these passes, the Appraiser shall fill up, sign and give to the Postmaster in exchange for the amount of duty, one form, and shall fill up a second, which will be retained in the book as a counterfoil. The third form shall be filled up by the Appraiser, but signed by the Postmaster, and delivered to the Appraiser at the post-office entry of the goods. On this latter document the duty is to be passed to account, the Cashier giving a receipt for the money, and the Import Supervisor certifying that it has been duly entered in the registers. The short copy counterfoils are to be signed each day by the Accountant as an acknowledgment that the sums realised have been duly paid in from the Appraiser's Department.

Calcutta, 18 .

Number of parcels

Amount of duty, Rs.

Appraiser

Amount credited by No. of 18 .

PARCELS POST.

A Customs pass has this day been granted to me for packages received from by post, the contents of which have been returned, for duty as follows :—

Address.	Contents.	Value. Rs.	A.	P.	Duty. Rs.	A.	P.
	Total						

I. D. R. No.

Amount received Rs.

Cashier. *Postmaster.*

Accountant. *Import Supervisor.*

CALCUTTA,
The 18 .

PARCELS POST.

The Postmaster of Calcutta is hereby authorised to deliver packages received from by post, upon which customs duty has been levied and paid to me as follows :—

Address.	Contents.	Value. Rs.	A.	P.	Duty. Rs.	A.	P.
	Total						

CALCUTTA,
The 18 . *Appraiser.*

NOTIFICATION.

Remuneration of wharf officers in Calcutta for overtime work.

The 20th August 1885.—It is hereby notified that the following revised rules, regarding the remuneration of wharf officers under the Collector of Customs, Calcutta, for overtime work having been approved by the Lieutenant Governor

in supersession of existing rules, are published for general information :—

Rules for working on Sundays, holidays, and after hours.

1. No work will be allowed on Sundays, New Year's Day, Good Friday, and Christmas Day.

2. On each application for work on general holidays, a fee of Rs. 10 will be charged, which will be divided between the wharf supervisor and the wharf officer employed under such application.

3. On each application for overtime work (*i.e.*, work before and after working hours, from 7 to 10 A.M., and after 5 P.M. to sunset), either on such holidays or other week days, a fee of Rs. 2 per hour will be charged, which will be divided between the wharf supervisor and the wharf officer employed under such application, and a fee of four annas per hour for each peon.

4. No charge will be made for completing the delivery of a consignment when the time required does not exceed five minutes beyond office hours. If the time required for completing such delivery exceeds five minutes, the full fee for an hour will be charged.

5. Fees for overtime and holiday work must accompany each application, on receipt whereof the wharf supervisor will issue the order to take up the work.

IV.—TRANSHIPMENT OF GOODS.

NOTIFICATION.

Transhipment of goods at Calcutta.

The 26th November 1883.—The following revised rules framed under the provisions of sections 130 and 133 of Act VIII of 1878 (the Sea Customs Act) to regulate the transhipment of goods at the port of Calcutta, having been approved by His Excellency the Governor-General in Council, are published for general information, as required by section 204 of that Act. These rules will take effect from the 1st December 1883, and supersede those published in the *Calcutta Gazette* of the 30th March 1881 and the 26th October 1881 :—

1. Applications for the transhipment of free goods should be presented to the proper officer of Customs before 3 P.M., and such goods will be allowed transhipment under the pass issued without any charge.

2. Application for the transhipment of dutiable goods should be presented to the proper officer of Customs before 3 P.M., on the day prior to that on which the transhipment is required, accompanied by the fees payable under section 133 of the Act, on the following scale for the port of Calcutta :—

For each transhipment between the hours of 8 A.M. and 5 P.M.—

	Rs.	A.	P.
On packages not exceeding 50 in number, each	0	4	0
On every ten or less than ten packages in excess of 50	1	0	0

3. When transhipments of dutiable goods are not completed before 5 P.M., an additional fee of Rs. 4 will be charged.

NOTIFICATION.

The 30th November 1889.—The following rules, framed under section 130 of the Sea Customs Act, VIII of 1878, to regulate the transhipment of goods at the port of Chittagong, are published for general information :—

Transhipment of goods at Chittagong.

1. Applications for the transhipment of free goods are to be presented to the proper officer of Customs before 3 P.M., and such goods will be allowed transhipment under the pass issued without any charge.

2. Applications for the transhipment of dutiable goods are to be presented to the proper officer of Customs before 3 P.M. on the day prior to that on which the transhipment is required, accompanied by the fees prescribed under section 133 of the Act.

3. All applications under Rule 2 shall specify the name, tonnage and master's name of the vessel into which the goods are intended to be transhipped.

4. Salt or other dutiable goods shall be conveyed by such vessels only as are approved by the Collector of Customs. Each salt vessel destined for Narayanganj or some other customs port must carry a special pass in the annexed form* under the signature of the Collector of Customs, covering the consignment of salt shipped by it.

5. All salt or other dutiable goods transhipped to the ports above referred to can only be removed from Chittagong under a bond to be executed by the applicant for the due arrival and entry of the goods at the port of destination. The bond shall be in the form† appended to these rules, for a sum equal to at least the duty chargeable on such goods.

6. The salt when placed on board each vessel must be stamped all over and conveyed under sealed hatches. Both the seals on the hatches and the stamps on the salt should be stated in the pass referred to in Rule 4.

7. When the discharge of salt from shipboard at Chittagong for conveyance under bond to Narayanganj is interrupted or not completed, such quantity as has been actually delivered at the time of interruption shall be covered by a Customs boat-note The salt so delivered must also be completely stamped over, and the hatches and all access to the hold must be sealed by Customs seals, to be examined by the night Customs Inspector, who must record his report of each such inspection.

8. The salt on arrival at Narayanganj or at any other customs port shall be entered for home consumption under the provisions of Chapters IX and X, or for warehousing under Chapter XI of the Sea Customs Act, and the rules which may from time to time be framed under sections 9 and 105 of the Act for regulating the removal of salt warehoused at Chittagong to be

* *Vide* Appendix "E."
† *Vide* Appendix "F."

re-warehoused at Narayanganj shall apply, in so far as such rules can be made applicable.

9. Both the seals on the hatches and the stamps on the salt as reported on clearance by the Collector of Customs at Chittagong shall be separately examined and reported on by the Salt Darogah or other officer deputed by the Collector of Customs, Narayanganj, to the Collector of Customs, Narayanganj, and if they be found intact, the owner may, within 24 hours from the time of arrival of the cargo, pay the duty on the whole amount of salt less one per cent. for wastage in any vessel as shown in the pass, after which the Collector of Customs shall allow him to break bulk without further weighment.

These rules shall come into force from 1st January 1890.

NOTIFICATION.

Transhipment fees at Chittagong.

The 30*th November* 1889.—Under the provisions contained in section 133 of the Sea Customs Act, VIII of 1878, the Lieutenant-Governor, with the previous sanction of the Governor-General in Council, has been pleased to prescribe the following rates of transhipment fees to be levied on dutiable goods at the port of Chittagong in modification of those prescribed by the notification, dated 26th November 1883, published at page 1123, Part I of the *Calcutta Gazette* of 28th November 1883 :—

For each transhipment—

	Rs.	A.	P.
On packages not exceeding 50 in number, each	0	4	0
On every ten or less than ten packages in excess of 50	1	0	0
For goods in bulk per 100 maunds or portion of that amount ...	0	4	0

V.—COASTING VESSELS.

NOTIFICATION.

Rules for regulating the coasting trade.

The 17*th April* 1889.—It is hereby notified for general information that, in exercise of the powers conferred by section 157 of the Sea Customs Act, VIII of 1878, the Lieutenant-Governor extends, subject to the provisos hereinafter mentioned, the provisions of sections 54, 55, 59, 61, 62, 63, 64, 66, 82, 83, 136, 141, 142, and 143 of the Act to all coasting vessels other than those owned and manned by natives, and vessels plying under general passes as described in section 164.

Section 63 is also so far extended that every application shall be made by, or on behalf of, the master at least four hours before the intended departure of the vessel, and that the provisions of section 55, relatir
mutatis mutandis,
section 158.

Provisos.

Proviso to section 55.

(1) With the permission of the Collector of Customs, the master may deliver to the officer authorized to receive the same in lieu of the manifest in the form prescribed in section 55, a "clerk's manifest," or extract from the cargo-book duly signed. Whenever this is allowed, the Collector may require the Agent of the vessel to produce the bills-of-lading covering every portion of the cargo for comparison with the manifest.

Proviso to section 55.

(2) No fee shall be charged for filing an amended or supplementary manifest when it is filed within 48 hours from the time of inward entry. If filed after the expiration of 48 hours, and within seven days from the time of inward entry, a fee of one rupee shall be charged; after the expiration of seven days the fee shall be Rs. 5.

Proviso to section 61.

(3) Application for the entry outwards of a vessel may be granted at the same time as application for the entry inwards, and on special cause shown, the Collector of Customs may permit both such entries before the arrival of the vessel in port.

Proviso to section 66.

(4) The Collector of Customs may extend the time for the production of the manifest from five to seven days from the date of the grant of port-clearance.

Proviso to section 64.

(5) The Collector of Customs may forthwith grant port-clearance upon the Agent's furnishing a guarantee for the discharge of all claims.

Proviso to section 83.

(6) Whenever goods are landed under the provisions of section 83, it shall be within the option of the master of the vessel to carry free goods to the warehouse of the agent of the vessel instead of to the Custom House.

Proviso to sections 59 and 136.

(7) After the entry of a vessel free goods may be water-borne for landing or shipment without the permission of the Collector of Customs.

Proviso to sections 59 and 136.

(8) Before the entry of a vessel free goods may be water-borne for landing or shipment with the written permission of the Collector of Customs.

2. When, in the case of vessels coming from Customs ports only, and having on board no dutiable cargo, the duplicate shipping-bills, or a duplicate general account of cargo in the annexed form* are delivered with the manifest, the cargo may be forthwith landed and removed by the owner without entry thereof and clearance for home consumption, but to all cargo not covered by shipping-bills or by a general account of cargo in proper form, the provisions of Chapters VII and IX are hereby extended.

3. In the case of vessels referred to in clause (*b*), section 162 that have touched at foreign ports, or have on board dutiable cargo, the free cargo from customs ports may be dealt with as

---

* *Vide* form annexed (Appendix A.)

prescribed in Rule 2 as soon as the dutiable cargo from customs ports and all cargo from foreign ports has been discharged.

CLAUSE (*b*).

4. Vessels plying exclusively between Chittagong and Narayanganj are exempted from all the provisions of the Sea Customs Act, 1878, except those contained in Chapter XV.

CLAUSE (*c*).

5. The conveyance in coasting vessels of arms, ammunition and military stores (except in small quantities for private use) from Calcutta to any other port in India, except Madras, Bombay, Cailcut, and Kurrachee, or to any port in Burma, except Rangoon, is prohibited ; nor can such goods be carried to any of the above-named ports unless covered by a license from the proper authority.

NOTIFICATION.

General Pass Rules.

No. 1127*B.*, *dated the* 30*th August* 1888.—The following rules have been prescribed by the Board of Revenue, Lower Provinces, under section 164 of the Sea Customs Act, VIII of 1878, to carry out the provisions of Chapter 15 of the Act in their application to vessels sailing under a general pass, and are published for general information in accordance with the provisions of section 204 of the Act, in supersession of the Notification contained in pages 688—694, Part I of the *Calcutta Gazette* of the 9th August 1882 :—

GENERAL.

1. In these rules the word "agent" shall include masters and owners.

The words "customs port" shall include any foreign ports regarding which it has been notified, under section 13 of the Sea Customs Act, VIII of 1878, that all goods imported from or exported to them shall be treated as goods imported from or exported to customs ports.

The words "foreign port" shall include all foreign ports, whether on the continent of India or not, except those regarding which a notification has been issued as above.

The words "dutiable cargo" or "dutiable goods" shall be held to mean—

(*a*) All goods shipped from foreign ports for customs ports, whether transhipped at any customs port or not ;

(*b*) All goods specified in schedules 2 and 3 of the Tariff Act XI of 1882, whether shipped from or to foreign ports or customs ports ;

(*c*) All goods exported under claim for drawback or under bond for duty of customs or excise ;

(*d*) All goods the importation or exportation of which is prohibited or restricted under section 18 of the Customs Act, or any other law for the time being in force.

The words "free cargo" or "free goods" shall be held to mean all goods which do not fall within the above definition of dutiable.

2. A general pass in the form prescribed (Appendix A)* shall be issued for each steamer under the signature of the Collector of Customs at Calcutta. It shall be terminable on the 31st of July in each year, and shall be renewable by endorsement on application to the Collector of Customs. It shall be stated on the face of every general pass whether it is valid—

(*a*) For certain specified ports only ;
(*b*) For all ports throughout certain presidencies; or
(*c*) For all customs ports throughout India.

The pass shall remain in charge of the commander or other responsible officer of the vessel for which it is granted. It shall be kept posted up in a conspicuous place on board, and shall be shown to any customs officer on demand.

A copy of these rules shall be furnished with each pass for the use of the ship to which it relates.

The agents or owners may choose at their option at which presidency the pass shall be taken out.

3. By applying for a general pass the agents of a vessel bind themselves, should a pass be granted, to be responsible—

That no goods shall be carried by her in contravention of any law for the time being in force ;

That all provisions of the Customs Act and of these and all other rules legally promulgated in accordance with the said Act, by the authorities of this or any other presidency in which the pass is in force, shall be duly observed ;

That all port and light dues shall be paid and all duties short levied or refunds or drawbacks erroneously disbursed in consequence of errors or omissions in the cargo books, manifests, or other documents they are required to keep or put in, shall be made good on demand ; and further

That they shall deposit with the Collector of Customs a sum in cash or Government promissory notes, amounting to Rs. 500 for each vessel but not more than Rs. 3,000 for any one company or line, and shall give him a general authority to recover from the said deposit all sums adjudged to be due from them whether as dues, duties, recoveries, fees or penalties, in respect of the vessels for which the pass is granted, or of any other

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Vide form annexed (Appendix B.)

vessel or vessels belonging to the same owners and also sailing under a general pass.

Nothing in this condition, however, shall be held to prejudice their right to appeal as provided by section 188 of the Sea Customs Act, VIII of 1878, in any case in which they may consider themselves aggrieved by the Collector's decision.

4. A cargo book in the form B annexed* should be kept on board every steamer sailing under a general pass. The said cargo book shall be kept in accordance with the requirements of section 165 of the Sea Customs Act, VIII of 1878, and shall further show separately the dutiable and free cargo received at each port for each port, whether customs or foreign. Cargo received for transhipment shall be shown as for the port at which transhipment is to take place, but the port of ultimate destination shall also be given.

The keeping of the said cargo book shall not be held to dispense with the presentation of manifests, except in so far as may be provided in these rules.

The agents shall be at liberty to add to the form prescribed any columns they may require to adapt it to their own purposes.

5. Nothing in these rules shall be held to exempt the agents or masters of vessels sailing under a general pass from payment of any fees for special services, or from any restrictions as to lading or discharge of dangerous goods, imposed upon them by the rules of any port at which the pass is valid.

Lading and Clearance.

6. Vessels sailing under a general pass may be entered outwards, and shipping bills granted in anticipation of arrival.

7. No goods except transhipment goods and passengers' baggage shall be received on board without a shipping bill. All shipping bills shall be in English ; and at ports where there are no other facilities for their preparation in that language, the agents of the vessel shall be bound to provide for this requirement ; shipping bills shall be in the annexed† form C. For free goods they shall be prepared in duplicate printed in black and blue. For dutiable goods they shall be in triplicate printed in black, blue and red, with the word DUTIABLE printed across in large type in red ink.

8. Free cargo may be shipped at any time, day or night except on Sundays or holidays, without special permission or supervision : provided that no goods shall be shipped at night without supervision, except such as have been water-borne for shipment during ordinary working hours.

9. Dutiable goods shall not be shipped except under customs supervisions The original shipping bill shall be filed at the

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* *Vide* Appendix "C."
† *Vide* Appendix "D."

Custom House, and the duplicate shall accompany the goods on board. The triplicate shall be retained by the officer supervising the shipment either at the wharf or on board, who after endorsing upon it the particulars of the goods actually received on board, shall return it to the Custom House for use in checking the vessel's export general manifest as provided below, rule 13.

10. The agents shall cause similar endorsements to be made upon the duplicate shipping bills both for free and for dutiable goods. Those for dutiable goods shall accompany the vessel; those for free goods shall be retained by the agents for presentation with the export manifest.

11. Port clearance must be applied for during office hours unless otherwise directed by the Chief Customs Officer, and at least four hours before the departure of the vessel, and must be sent on board before she actually leaves the port.

12. The export manifest shall be in the same form as is prescribed for the cargo book by rule 4. It must be put in by the agents within five clear working days from the date of port clearance, and must be accompanied by a duplicate prepared in separate parts—one for each port for which goods have been shipped, and by the duplicate shipping bills for free goods endorsed with particulars of actual shipments as required by rule 10.

13. After the original and duplicate have been compared and checked with the triplicate shipping bills for dutiable goods, and the duplicate shipping bills for free goods, one copy of the different parts of the manifest shall be sent by post, together with the corresponding duplicate or triplicate shipping bills, as the case may be, to the Customs Collector at the ports to which they respectively relate, and the original export manifests shall be retained for use in conjunction with the original shipping bills in recording exports statistics.

Entry and Discharge.

14. Within 24 hours after arrival in any customs port, terminal or intermediate, a duly authenticated extract from the cargo book kept on board as required by rule 4 showing all cargo, free or dutiable, to be discharged, whether for landing or transhipment at that port, shall be presented at the Customs House together with the duplicate shipping bills referred to in rule 9 for all dutiable cargo comprised in the extract which may have been shipped at customs ports.

Note.—The form of the extract may be modified by the substitution of columns or record of presentation of bill of entry and final clearance of dutiable goods, for column 7 and onward in the form of cargo book.

15. At ports where the cargo is to be discharged direct on to a wharf, a duplicate of the extract from the cargo book shall be furnished for use in checking the cargo as it is landed. When the cargo has to be discharged into boats, the duplicate copy may be dispensed with, but a boat-note showing clearly all particulars necessary to the identification of the packages, and signed by a

responsible officer of the ship, shall accompany each boat-load ashore:

Provided that at ports of call where the extract from the cargo book to be put in under rule 14, or a list of the cargo is handed to the customs officer on board, or accompanies the goods ashore, no boat-notes or duplicate extract from the cargo book need be insisted upon.

16. Discharge may be commenced as soon as the vessel drops anchor, when free cargo may be landed at any time, day or night, without special permission or supervision, but no cargo from any foreign port, and no cargo from any customs port which was transhipped from a foreign port, shall be discharged except under the written authority of the proper officer of customs.

17. These bills of entry shall be in the usual form for goods imported by foreign-going vessels, and shall be granted upon the extract from the cargo book filed at the Custom House as required by rule 14, after check, if the goods are said to have come from a customs port with the shipping bills filed with the extract.

NOTE.—See note to rule 14.

18. The agents of the vessel shall be bound to account, on being called upon to do so, for all discrepancies, both as to free and as to dutiable cargo, and to make all amendments necessary to secure the correctness of the documents put in by them.

19. The agents shall further be bound to undertake that when the vessel touches at any foreign port in the course of any coasting voyage, a certificate under the signature of the Chief Officer of Customs at such port shall be despatched within 48 hours of her departure to the Customs Collector of every customs port for which she has taken in cargo at such foreign port, giving number and description of packages, numbers and marks they bear, and a general description of their contents.

They shall be bound to furnish to the Chief Customs Officer of any customs port from which any goods may have been shipped under bond for customs or excise duty, or under claim for drawback, for any foreign port, a certificate from the Chief Customs Officer of the said foreign port showing particulars of discharge of such goods.

TRANSHIPMENT.

20. Goods for transhipment shall be dealt with as provided in the rules laid down by notification of the Government of Bengal, dated the 26th November 1883, and the notice of the Collector of Customs, Calcutta, dated the 27th June 1882.

STORES.

21. No stores shall be landed, transhipped, unladen, shipped or water-borne for shipment without the written authority of the proper officer of customs.

Passengers' Baggage.

22. Passengers' baggage may be shipped and discharged at any time without supervision or restriction except as regards baggage shipped at foreign ports. It will be the duty of the master to enter all such baggage in his cargo book, and extracts therefrom to be presented under rule 14, and to see that no such baggage is landed out of hours at any customs port, unless it has been passed by a customs officer on board.

Notification.

Form of manifest for coasting vessels.

No. 448*B*, *dated* 21*st March* 1889.—In supersession of the orders contained in the last paragraph of the notification No. 854B, dated 4th August 1882, published at pages 688—694, Part I of the *Calcutta Gazette* of the 9th idem, the approved form of cargo-book marked B, printed with the rules * prescribed by the Board of Revenue, Lower Provinces, under section 164 of the Sea Customs Act, is prescribed by the Chief Customs Authority of the Presidency, under section 55 of the Act, as the form of manifest required under sections 158—60 for vessels in the coasting trade.

* *Vide* rules published at pages 793—798, Part I of the *Calcutta Gazette* of 5th September 1888.

Notification.

Extension of section 66 to all coasting vessels other than native craft.

The 21*st May* 1880.—It is hereby notified for general information that in exercise of the powers conferred by section 157 of the Sea Customs Act, VIII of 1878, the Lieutenant-Governor extends the provisions of section 66 of the said Act to all vessels other than native craft engaged in the coasting trade.

VI.—SPIRITS.

Notification.

Rules for the exportation of spirits under bond for excise duty.

The 31*st March* 1879.—The following rules issued by the Board of Revenue under the provisions of section 144 of the Sea Customs Act, VIII of 1878, are published for general information as required by section 204:—

Exportation of Spirits under Bond for Excise Duty.

Section 144.

1. No spirit on which the full duty has not been paid is to be allowed to leave a distillery whether private, licensed, or public, unless the following marks are legibly painted or cut on each end of the cask containing the spirit, viz., the name of the distillery, the known mark of the proprietor, and the quantity and strength of the

spirit contained in the cask (the strength being ascertained by a hydrometer). For instance, the marks on a cask of Dhobah rum stands thus:—

* Meaning 5 degrees over London-proof.

2. Spirit for exportation by sea may be removed, without payment of duty, from a licensed distillery to the Custom House, and from the Custom House on the person so removing them executing the bond required by section 144 of the Act for the payment of full duty in case of failure to export within four months, or to satisfy the Chief Customs Officer that the spirit has been landed at some other port within British India, not being a free port. The bond is taken by the Chief Officer of Customs.

3. A member of some established house of businsss at the port of exportation must be one of the parties bound, and the parties bound are jointly and severally answerable for any amount which may ultimately fall due under the bond.

4. The Chief Officer of Customs may refuse the security tendered without assigning any reason, except in the event of an appeal from his decision.

5. The distillery and apparatus is considered as pledged for any amount which may become due under the bond.

6. On a bond being duly executed, and its execution certified by the Chief Officer of Customs, the Collector of Excise Revenue will grant a pass for the spirit bonded without payment of the duty.

7. On the spirit being brought to the Custom House for exportation, the exporter must declare in writing by what bond it is protected, and produce the pass of the Collector of Excise Revenue and the distillery invoice. The spirit is then gauged for quantity, and proved to ascertain the strength by a Custom House Officer. If the quantity and strength so ascertained be the same as that marked on the casks (the casks being the same which were removed from the distillery), the spirit is allowed to pass for export by sea, and the quantity is written off on the bond. If the quantity and strength be not the same as that marked on the casks, duty is levied on the difference as provided by section 147 of the Act.

8. The following rules should be observed for gauging casks lying with the bung-rod, whether the spirit be required for exportation or for local consumption. Government officers must, however, bear in mind that the results obtained from simple measurement by the bung-rod are only approximate. Other

instruments and professional skill are needed to ascertain the exact contents of a cask. [*N.B.*—The bung-rod has four sides; of these two opposite sides are marked in inches and tenths for taking diameters, a third is marked in imperial gallons for taking the "capacity" according to the diagonal line, the fourth relates only to the calculation of superficial circular gallons, and is not ordinarily used]:—

(1) Take care that the cask is laid perfectly horizontal with the bung exactly at the top.

(2) Measure by the side of the rod, showing imperial gallons from the centre of the inside of the bung-stave to the lower chunt (*i.e.*, where the head fits into the staves) at each end of the cask. Ths mean between the measurements so ascertained is the "capacity" of the cask.

(3) Measure by the side of the rod marked in inches the diameter from the inside of the bung-stave to the stave directly below it at the bottom. This gives the "bung diameter."

(4) Measure by the same side of the rod the depth in inches of liquor in the cask. This gives the "wet inches."

(5) Turn to the page of the Ullage tables* which is headed with the ascertained "capacity." Look along the top for the column corresponding to the "bung diameter," and under this, opposite the "wet inches" (shown in the left-hand column) will be found the "ullage" or liquid contents of the cask.

* The tables referred to are a reprint from the "Imperial Ullager," and can be had on application to the Board of Revenue.

9. When the entire bonded quantity is written off upon the bond, the Chief Officer of Customs should cancel the bond.

10. It is for the exporter to see that the exports made from time to time under the bond are properly written off, or certified on the bond; and he must testify, by his signature to the entries, that the exports are correctly written off.

11. If, at the expiration of the period named in the bond and in section 144 of the Act, the entire quantity of spirit covered by the bond has not been accounted for as required in the Act, and written off as provided in the preceding clause, the Chief Officer of Customs will proceed to recover the duty due upon the quantity of spirit which may not have been so accounted for unless the currency of the bond shall have been renewed.

12. Time-expired bonds may be renewed at the discretion of the Chief Officer of Customs for a further period not exceeding four months from the date of the expiration of the first currency. On the expiration of the second currency, the Chief Officer of Customs will proceed to adjust such time-expired bond and levy duty on the quantity of spirit unaccounted for.

13. A maximum allowance, according to the following scale, is made on account of ullage and leakage on spirit removed under

bond, from a distillery in the interior, for exportation by sea and on spirit imported from the Madras Presidency into Orissa :—

For a distance not exceeding 100 miles,	5	per centum.
For a distance above 100 miles, but not exceeding 200 miles	7½	ditto.
For all distances exceeding 200 miles	10	ditto.

14. In the case of spirit exported under bond to another port within British India (not being a free port), in adjusting the bond an allowance for wastage and leakage during the sea voyage is made—for a voyage of one month, at the rate of two per cent., and for any longer voyage at three and-a-half per cent.

15. Spirit for use as ship's stores during the voyage may be shipped free of duty on vessels clearing to a foreign port. Passes for such spirit are, however, detained at the Custom House until the vessel for the use of which it is intended is actually under clearance, when they are made over to the shipper's servants. Such shipments must be made under bonds, to be cancelled on production of a certificate from the Preventive Officer on the ship that no portion of the spirits covered by the bond has been consumed in port. The bond is in the form C prescribed by section 144 of the Act, *mutatis mutandis*.

NOTIFICATION.

Rules regulating the importations of spirits manufactured in British India by sea into Calcutta and the levy of excise duty thereon.

No. 1957, *dated 4th May* 1892.—The following rules, framed by the Board of Revenue, Lower Provinces, with the sanction of Government, under section 19A of Act VII (B.C.) of 1878, as amended by section 6 of Act I (B.C.) of 1883, for regulating the importation of spirits manufactured in British India by sea into Calcutta, and for the levy of excise duty thereon, are published for general information :—

1. All spirit manufactured in British India and imported into Calcutta by sea shall be imported under bond. Such spirits shall be landed under Customs green boat-note and placed in the Custom House godown, and will remain in the custody of the Collector of Customs, until the importer, owner, or agent applies for its removal into the Excise godown.

2. Applications for removal shall be made in the usual bill-of-entry form supported by the bill-of-lading or delivery order. The bill-of-entry will be made out "for removal into the Excise godown," and the officer in charge of the Excise godown will give the Customs officer a receipt in full for the number of casks or packages received.

3. As soon as possible after the spirit has been received in the Excise godown, it will be tested and gauged by an officer appointed by the Superintendent of Excise Revenue, and the result will be communicated to the officer holding the bond in Madras or elsewhere.

4. Excise duty shall be levied by the Superintendent of Excise Revenue on all such spirit, subject to a wastage allowance similar to that laid down in section 116 of the Sea Customs Act.

5. Passes for the removal of the spirit from the Excise godown will be issued by the Superintendent of Excise Revenue in accordance with section 18 of Act VII (B.C.) of 1878.

6. All charges incurred in the landing and removal of the spirit must be paid by the importer, owner or agent to the Collector of Customs, failing which the amount will be levied by him under section 119 of the Sea Customs Act, and no portion of the spirit shall be removed from the Excise godown until a "no-demand" certificate has been received by the Superintendent of Excise Revenue from the Collector of Customs.

7. All charges on account of rent, cooperage, storing, removing, &c., incurred after such spirit has been received into the Excise godown must be paid by the importer, owner, or agent, as the case may be, to the Superintendent of Excise Revenue before the spirit is removed from the Excise godown, at such rates as may from time to time be fixed by the Board of Revenue.

8. After the fourth day, rent shall be charged on the spirit stored in the Excise godown at the rate of 3 annas per day per pipe or puncheon; 3 annas per day for every 100 imperial gallons when imported in drums, bottles or other vessels; 1½ anna per day per hogshead, and 1 anna per day per quarter cask. In cases where the importers, owners or agents do not make their own arrangements for cooperage, storage, and removal of the spirit, the charges shall be for cooperage, 8 annas per cask, and for storage and removal, if imported in casks, 1 anna per cask, and if imported in drums, cases or other vessels, half an anna per package.

NOTIFICATION.

Appointment of godown for the deposit of spirits under bond for excise duty.

The 21*st March* 1887.—It is hereby notified for general information that the Lieutenant-Governor approves of the appointment, under clause 2, section 3 of Act II of 1887, of the Excise godown in the Calcutta Custom House compound (referred to in clause 3, section 7 on page 88 of the Excise Manual) as a warehouse for the deposit of spirits imported under bond for the payment of excise duty under section 148 of Act VIII of 1878. The Lieutenant-Governor authorises the importation and deposit in this warehouse, without previous payment of excise duty, of spirit imported from other customs ports under bond for the payment of such duty.

NOTIFICATION.

Rules for the methylation of spirits.

The 31*st March* 1879.—The following rules under the provisions of section 155 of the Sea Customs Act, VIII of 1878, having been approved by the Lieutenant-Governor, are published for general information as required by section 204:—

Spirit rendered unfit for human consumption.

1. Spirit imported into British India for use exclusively in arts, manufactures, or chemistry which has been rendered effectually and permanently unfit for human consumption, is subject

only to an *ad valorem* duty of 5 per cent. under article 2, Schedule II of the Indian Tariff Act, XI of 1882.

2. Whenever such spirit is imported from the United Kingdom into any port of the Bengal Presidency, before it can be admitted at the reduced rate of duty as aforesaid, the importer must satisfy the Collector of Customs at that port that the spirit has been rendered effectually and permanently unfit for human consumption, by the production of a certificate from a competent Customs or Excise authority of the United Kingdom that the spirit has already been subjected, under proper supervision in the United Kingdom, to a process by which it has been rendered effectually and permanently unfit for human consumption.

3. If the importer cannot so satisfy the Collector of Customs, the latter shall cause such spirit to be examined, and, if necessary, rendered unfit for consumption in the manner hereinafter described as applicable to spirit imported from other countries than the United Kingdom.

4. Whenever such spirit as aforesaid is imported from other countries than the United Kingdom into any port of the Bengal Presidency, the Collector of Customs at that port shall send a sample of such spirit to the Chemical Examiner for examination and report, at the expense of the importer; and if the Chemical Examiner shall certify that the spirit has been rendered effectually and permanently unfit for human consumption, the Collector of Customs shall admit it at the reduced rate of duty.

5. Whenever imported spirit is to be rendered effectually and permanently unfit for human consumption by officers of the Customs Department, the ingredient to be used for admixture with the spirit shall be caoutchoucine, and it shall be mixed with the spirit in the proportion of one part of volume of the caoutchoucine to 99 parts of volume of the spirit, which shall not be of less strength than 30 per cent. overproof.*

6. But when it can be proved to the satisfaction of the Board of Revenue that the presence of caoutchoucine will render the spirit unsuitable for the purpose for which it is required, special sanction may be obtained for the use of woodnaptha instead of caoutchoucine. In this case one part of volume of crude woodnaptha shall be mixed with nine parts of volume of spirit having a strength not less than 30 per cent. overproof.

7. The caoutchoucine, or the woodnaptha, however, before its admixture with the spirit must be tested by the Chemical Examiner to Government, who must certify to the Collector of Customs that it is of the proper strength, fitted, if used in the proportions mentioned in rule 5 or 6, to effectually and permanently render unpalatable and unfit for human consumption the spirit with which it is mixed.

8. Any expense which may be incurred by the Collector of Customs in rendering spirit unfit for human consumption, or in

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* *Vide* Government notification dated 10th April 1891, published in the *Calcutta Gazette* of the 15th idem, Part I, page 386

ascertaining that it has been so rendered, must be paid by the importer.

9. The use of spirit methylated or caoutchoucined according to these rules is not permitted in the manufacture or preparation of tinctures, medicated spirits, hyponitrous ether, or other pharmaceutical preparations, or in the manufacture or preparation of any other article capable of being used as a beverage or internally as a medicine, with the exception of sulphuric ether, chloroform and chloral hydrate.

NOTIFICATION.

Exemption of methylated ether from duty.

No. 3945, *dated Simla, the 26th October* 1883.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878, the Governor-General in Council is pleased to exempt methylated ether containing less than 20 per cent. of rectified spirit from the duty to which it is liable on importation into British India under the Indian Tariff Act, 1882.

This notification shall take effect on and after the date thereof.

NOTIFICATION.

Rules for the blending of spirits in bond.

The 10*th December* 1892.—The following rules, framed by the Board of Revenue, Lower Provinces, under section 100 of the Sea Customs Act, VIII of 1878, with the approval of Government, are published for general information:—

1. Applications for permission to the blending of spirits or wines in bond in the same warehouse are to be presented to the Collector of Customs on a stamp of one anna.

2. Each application must contain a full description of the spirits or wines to be mixed, and must be accompanied by a fee at the rate of Rs. 7 per diem, to cover the pay of an officer of customs, to be deputed by the Collector, in whose presence the blending must be effected. The Collector may at his discretion accept the fee for half a day at the above rate.

3. The amount of liquor drawn from each cask for the purpose of blending will be shown as cleared on the original bond. If any deficiency be found on emptying a cask, duty thereon will at once be levied under section 116, but allowance under section 117 for such deficiency or any portion of it may be subsequently made by the Chief Customs Authority if sufficient grounds exist.

4. The blend, when effected, will be retested and regauged, and a fresh bond will be made out for the duty found leviable thereon.

5. For the purpose of calculating the period of three years under section 103, and the allowances for ullage and wastage under section 116, the date of the new bond will be taken to be the date on which the earliest of the bonds relating to any of the spirits in the blend was executed.

6. The spirits or wines blended must be the produce and manufacture of the same country.

7. The word "blend" must be cut into or indelibly marked on the vat or cask containing the blended spirits or wines. Original marks and brands must be removed unless all the spirits or wines be of the same mark.

VII.—PROHIBITED IMPORTS AND EXPORTS.

NOTIFICATION.

Prohibition of the importation of cotton goods impressed with designs in imitation of currency notes, promissory notes or stock notes.

No. 4878, *dated Simla, the* 10*th November* 1882.—In exercise of the powers conferred by section 19 of the Sea Customs Act, 1878, the Governor-General in Council is pleased to prohibit the importation into ports in British India of cotton goods impressed with designs in imitation of currency notes, promissory notes, or stock notes of the Government of India. This order shall come into force from the 1st of March 1883.

NOTIFICATION.

Prohibition of the importation of pieces of metal resembling coin.

No. 88*S, dated 22nd March* 1887.—In exercise of the powers conferred by section 19 of the Sea Customs Act, VIII of 1878, the Governor-General in Council is pleased to prohibit the bringing into British India by sea or by land of pieces of metal resembling in shape and in size, and stamped either on the obverse or on the reverse in imitation of rupees, half-rupees, quarter-rupees, and eighth-rupees. This order shall come into force from the 1st June next.

NOTIFICATION.

Prohibition of the importation of pieces of copper or mixed metal which, not being coin, are intended to be used as money.

No. 625, *dated* 1*st February* 1889.—In exercise of the power conferred by section 19 of the Sea Customs Act, VIII of 1878, the Governor-General in Council is pleased to prohibit the bringing into British India by sea or by land of pieces of copper or mixed metal which, not being coin as defined in the Indian Penal Code, are intended to be used as money.

Provided that the bringing of such pieces into British India by a traveller in quantity not exceeding one hundred pieces and in good faith for his own use, shall not be deemed to be prohibited by this notification.

2. In exercise of the power conferred by section 6 of the Metal Tokens Act, I of 1889, the Governer-General in Council is further pleased to direct—

(*a*) That any person bringing pieces of copper into British India in contravention of the foregoing prohibition under section 19 of the Sea Customs Act, 1878, shall be liable to the punishment to which he would be liable if he were convicted under the Metal

Tokens Act, I of 1889, of making in British India, in contravention of section 3 of that Act, any such piece as is mentioned in that section, and

(*b*) That the provisions of sub-section (3) of section 4 and sub-section (1) of section 5 of the Metal Tokens Act, I of 1889, in relation to the offence of making in British India, in contravention of section 3 of that Act, any such piece as is mentioned in that section, shall apply, so far as they can be made applicable, to the offence of contravening the foregoing prohibition under section 19 of the Sea Customs Act, 1878.

NOTIFICATION.

Proscription of the *Prajá Bandhu.*

No. 5419, *dated* 26*th October* 1889.—Under section 19 of the Sea Customs Act, 1878, the Governor-General in Council hereby prohibits the bringing or taking by sea or by land into British India of any copies of past or future issues of the newspaper styled the *Prajá Bandhu* and published at the Vyás Press, Chandernagore.

VIII.—SALT.

NOTIFICATION.

Rules relating to the reception and clearance of salt.

The 18*th October* 1880.—Under the provisions of sections 9 and 204 of the Sea Customs Act, VIII of 1878, the Lieutenant-Governor is pleased to approve and notify the following rules for the guidance of officers engaged in the administration of the Salt Department in Bengal, in supersession of the notification published in the *Calcutta Gazette* of 24th February 1869. The present notification contains such alterations and additions as have been sanctioned from time to time by the Government of Bengal since the above date :—

RULES RELATING TO THE RECEPTION AND CLEARANCE OF SALT SUBSIDIARY TO THOSE CONTAINED IN ACT VIII OF 1878, AS SANCTIONED BY THE GOVERNMENT OF BENGAL.

Rules for Weighment and Admission of Salt into Warehouses, Public or Private, under the Customs Law.

Collector to make arrangements for weighment of salt.

1. On receipt of an application under section 91, Act VIII of 1878, for the admission of salt into a public or private warehouse, and after the due execution of a bond under the provisions of section 92, Act VIII of 1878, the Collector of Customs shall make such arrangements as he may deem necessary for the proper weighment of salt during its discharge from the vessel, for the purpose of being conveyed to the appointed licensed warehouse.

2. The weighment shall be conducted in the presence of the Preventive Officer on board, and on his responsibility by weighmen to whom licenses shall have been issued under rules notified by the Board of Revenue with the sanction of the Lieutenant-Governor, and the bonder shall defray all costs of weighment.

Weighment charges.

3. No salt for which the full duty has not been previously paid shall be taken from any vessel, save in a lighter provided with hatches, which are capable of being securely fastened down, and it shall be the duty of the Preventive Officer on board to satisfy himself that such lighter is in serviceable condition before permitting such salt to be placed therein.

Description of boat to be used.

4. As soon as the bonder or his agent or servant shall notify to the Preventive Officer that he desires to proceed with any boat-load of salt, he shall obtain a boat-note, in which the name of the importing vessel and of the bonder, the quantity of salt contained therein, and the warehouse wherein it is to be deposited, shall be specified. The salt shall thereupon be carefully impressed with a stamp specially provided for this purpose, and the hatches shall be closed and sealed by, or in the presence of, the Preventive Officer. The lighter shall then be allowed to proceed in charge of a Native Officer or peon deputed for the purpose by the Custom House authorities, accompanied by an agent on the part of the bonder.

Procedure on despatch.

5. The boat shall be anchored, if possible, at the steps of the ghat leading to the warehouse in which the salt is to be stored, otherwise at the moorings nearest to such ghat. It shall on no account be permitted by the native Custom House Officer or peon on board to anchor at the outward moorings.

Place of anchorage.

6. Notice of the arrival of such salt shall at once be given by the Custom House Officer to the Government Superintendent in the case of salt to be bonded in a public warehouse, or, if the salt is to be bonded in a private licensed warehouse, to the Inspector or Superintendent of licensed warehouses, who shall thereupon note the date and hour of arrival, bringing any unreasonable delay to the notice of the Collector of Customs, and depute a proper officer to examine and compare the boat-note delivered by the Preventive Officer to the bonder, his servant, or agent, and the cargo of salt, and to superintend its removal to, and storage in, the appointed warehouse.

Procedure on arrival.

7. The bonder's agent and a native Custom House Officer or peon shall remain on board of the boat in charge until the seals and hatches are examined and all the cargo landed and stored.

Duty of peon and bonder's agent.

8. The bonder will be held responsible for any departure from these rules on the part of his agent, and the Superintendent or Inspector of the warehouse shall take notice of any dereliction of duty on the part of the native Custom House Officer or peon.

Responsibilities of bonder and Superintendent.

9. All expenses connected with the removal and storage of the salt shall be borne by the bonder, who shall also pay to the Collector such fees as he may fix for the services of the officer or peon in charge of the salt from the time of its discharge from the vessel's side to the completion of its storage in the warehouse.

Bonder to defray all charges.

10. If the officer appointed by the Superintendent or Inspector of the Government or private licensed warehouse shall have reason to believe that the salt has in any way been tampered with during its transit by river, he shall at once report the circumstance to the Superintendent or Inspector, who, with the permission of the Collector, shall direct the salt to be re-weighed, and such re-weighment shall be made at the expense of Government.

Procedure when salt has been tampered with.

11. If there be found any unexplained deficiency in the salt on board the cargo-boat as compared with the quantity specified in the boat-note, the whole of the salt contained in such boat shall be confiscated, and the bond under which the salt is in course of being stored shall be cancelled.

Penalty when salt is deficient.

12. When a deficiency so found is satisfactorily explained and no suspicion of fraud exists, the bonder should apply to have the amount written off from the bond under the orders of the Collector of Customs. The Superintendent will then be authorised to deduct the amount from the total under the bond.

Deficiency satisfactorily explained to be written off.

13. Salt relating to different bonds shall be stored separately and distinctly. Any admixture of salt specified in different bonds shall render those bonds liable to cancelment, and the holders to immediate payment of the full duty payable thereon.

Salt under different bonds to be stored separately.

14. On salt bonded in a warehouse under the exclusive control of a Government Warehouse-keeper, the duty shall be calculated on the quantity actually delivered from such warehouse.

Calculation of duty on delivery from public warehouse.

15. On salt bonded in a private licensed warehouse, the duty shall be calculated on the quantity delivered on weighment from the side of the ship in which it was imported, less an allowance on account of wastage, which shall not in ordinary cases exceed 2½ per cent. on the quantity bonded.

Calculation of duty on delivery from private warehouse.

16. In any special case the Board of Revenue, as Chief Customs Authority of the Presidency, is competent to direct that an increased allowance for wastage shall be granted in accordance with the provision of section 122, Act VIII of 1878.

Increased allowance for wastage may be allowed.

17. If the Collector of Customs has any reason to believe that any fraud has been perpetrated by the bonder or owner of the salt, or any person in his employ, he shall refuse to make any

But not if any suspicion of fraud.

allowance on account of wastage, and shall demand the full duty payable on the entire quantity received into bond.

Rate of golah rent.

18. In the case of public warehouses, the Board of Revenue shall fix, from time to time, the amount of rent to be paid by the bonder per 1,000 maunds of salt. Ordinarily no golah should be made available unless the quantity of salt to be bonded is equal to two-thirds of the storage which the golah is capable of containing; but when accommodation in golahs of suitable dimensions is not available, the rent to be demanded should be calculated on the quantity of salt which would amount to two-thirds of the storage capacity of the building, whatever the actual quantity of salt bonded may really be.

Rules for the Clearance of Salt from Bonded Warehouses, public or private.

Procedure on delivery from bond.

1. All deliveries of salt bonded in a public or private warehouse under the provisions of Act VIII of 1878 shall be supervised, as required by section 99 of the above Act, by a Customs Officer and a native officer styled a Ghat Muharrir. These officers will be deputed on application to the officer in charge of the Custom House.

Charges to be paid by bonder.

2. The expenses incident to their employment shall be borne by the bonder at the rate of Rs. 5 for a Customs Officer, and 12 annas for a native officer per diem at Calcutta, and Rs. 4 for a Customs Officer and eight annas for a native officer per diem at Chittagong. These officers will be paid daily. If required so to do, the bonder or applicant for their services shall pay into the hands of the officer in charge of the Custom House a sum sufficient to meet the expense of employing such officers.

Working hours.

3. The present working hours at the Sulkea Government Golahs will continue to be observed with regard to all deliveries, whether from public or private warehouses, viz., between 6 A.M. and 2 P.M. from the 1st March to the 31st October, and between 7 A.M. and 3 P.M. from the 1st November to the 29th February.

Bonders to provide their own labour and tools.

4. Scales and weights will be provided by Government, but bonders are required to make their own arrangements for cutting and removing their salt from the warehouses, as well as to supply their own tools for cutting the salt, such as *sabools*, *kodalies*, *&c.**

Duty of Customs Officer.

5. There will be one Customs Officer at each scale, and his duty will be to keep on tallysheets, provided for the purpose at the expense of Government, a correct tally of the bags as they are weighed and taken off the scale by the bonder's people, as well as to see that each bag

* Under the existing practice, a contractor supplies tools and labour for the purpose at fixed rates.

contains neither more nor less than the prescribed quantity of salt, viz., *two maunds*. He will be held personally liable for any excess or deficiency that may be discovered at the *Check Scales* presided over by the golah officers.

Responsibility of Superintendent.

6. The Superintendent will be held responsible for making such arrangements as will ensure the efficient working of the check scales. At least 10 per cent. of the bags issued from the golahs should pass through these scales.

When disputes arise.

7. Should any dispute arise between the Customs Officer and the bonder or purchaser of the salt under delivery, the former will stop the weighment and at once refer the matter in dispute to the Superintendent for orders.

When irregularities occur.

8. The Customs Officer will be particularly careful to bring every irregularitiy that he may become cognizant of to the notice of the Superintendent without delay, and will be held responsible for failure in doing so.

Check to be exercised by Ghat Muharrir.

9. There will be one Ghat Muharrir for each scale. He will be posted at the proper discretion of the Inspector either at the ghat, when salt is being passed into boats, or on the roadway when it is being removed in carts. In either case he will not be allowed to hold any communication whatever with the Customs Officer posted within a golah, except through the Inspector, until after the day's work is over, when his tally will be compared with that kept by the Customs Officer, and, if found to agree, signed by the Inspector.

Duty of Ghat Muharrir.

10. The Ghat Muharrir's duty will be to keep a similar tally to that of the Customs Officer, but in *Bengali*. He will also keep a tally by means of counters supplied by the Department. One such counter will be made over to him by each cooly as he passes him with a bag, and will represent *one bag* or *two maunds of salt*. After the rowannah quantity has been delivered, these counters will be compared with his written tally, as well as with that of the Customs Officer, for the purpose stated in rule 8.

Check to be exercised by Superintendent.

11. When discrepancies in the accounts cannot be reconciled, and whenever the Superintendent has reason to believe that the quantity of salt conveyed to the boat or cart is not correctly represented in the accounts, he shall hold a re-weighment. The expense of such re-weighment shall be borne by Government.

Duty of Superintendent before salt is removed.

12. Whenever the bonder or purchaser is desirous of removing his boats or carts from the premises, the Superintendent will satisfy himself on every point before granting the usual protective documents. He will before granting a pass at all times satisfy himself, even where the accounts agree, that the boat-load or cart-load represents the exact quantity entered in the rowannah.

Extra charges for holidays.

13. The following extra charges will be levied from bonders in addition to those payable on ordinary working days in connection with the reception into and delivery from bond on Sundays and holidays other than New Year's Day, Good Friday, the Queen's Birthday and Christmas Day. The rates for ordinary working days will be demanded for both reception into, and delivery from, bond on Sundays and holidays, viz.—

	Rs.
Fee to Superintendent	5
„ Inspector on duty	3
„ Ghat officer	2
„ Office muharrir	1
Total ...	11

The above fees are payable for each scale worked for discharge from the golahs and for each golah opened to receive salt landed into the golahs from boats.

For work on board a ship discharging to the golahs on Sundays :—

	Rs.
Fee to Superintendent	5
„ Inspector on duty	3
„ Weighing officer	5
Total ...	13

The above fees are payable for each scale worked for the discharge of salt to the golahs.

Rate of overtime fees.

14. The following shall be the rate of overtime fees to be levied from bonders for landing and discharging salt after the regulation hours as prescribed in rule 3 of this section :—

For landing salt per golah.

	Per hour. Rs.	A.	P.
Fee to Inspector	0	8	0
„ Ghat officer	0	6	0
Total ...	0	14	0

For discharging salt per scale.

	Per hour. Rs.	A.	P.
Fee to Superintendent	1	0	0
„ Inspector	0	10	0
„ Ghat officer	0	6	0
„ Weighing officer	1	0	0
„ Office muharrir	0	4	0
„ Ghat muharrir	0	3	0
Total ...	3	7	0

Provided that no charge shall be made for a broken period of an hour not exceeding 15 minutes, and that full fees for an hour shall be levied for all broken periods in excess of 15 minutes; and further provided that the total overtime fees on a single day shall not exceed the following :—

	Rs.	A.	P.
Superintendent	2	8	0
Inspector	1	8	0
Ghat officer	1	0	0
Weighing officer	2	8	0
Officer muharrir	0	8	0
Ghat muharrir	0	6	0
Total ...	8	6	0

Provided also that no work shall be allowed between sunset and sunrise.

Charges for extra hours on Sundays and holidays.

15. The fees prescribed by Rule 13 are to be levied in respect of work done on Sundays and holidays between 6 A.M. and 2 P.M. from 1st March to 31st October, and between 7 A.M. and 3 P.M. from 1st November to 29th February; for work beyond 2 P.M. or 3 P.M., as the case may be, the additional overtime fees authorised by Rule 14 will be levied.

16. If it is required to discharge salt into bond on New Year's Day, Good Friday, the Queen's Birthday or Christmas Day, a requisition must be made to that effect on the previous day, accompanied by a special extra fee of Rs. 100 to cover all such work done on board ship and at the golahs in respect of the salt ships in port. The golahs will be opened if required, but only for the reception of salt. This fee will be in addition to the ordinary fees leviable for holiday and overtime work specified in the preceding rules 13, 14, and 15, and will be distributed between the Superintendent and his subordinates at the golahs in such proportion as the Collector of Customs, subject to the order of the Board of Revenue, shall determine.

It must be clearly understood that this special extra fee is altogether separate from and independent of the fee of Rs. 100 which is levied as a Custom House fee for working on board ship on these specified holidays and which will continue to be levied and distributed as at present.

NOTIFICATION.

Rules for regulating the removal of non-duty paid salt from Calcutta to Khulna.

The 30th November 1888.—The following rules, framed under section 9 of the Sea Customs Act, VIII of 1878, for regulating the weighment and removal under bond of non-duty paid salt from ship-board at Calcutta to a licensed private warehouse at Khulna and for the clearance of the salt

from the warehouse, having been approved by the Lieutenant-Governor, are published for general information, as required by section 204 :—

RULES FOR THE WEIGHMENT AND REMOVAL UNDER BOND OF NON-DUTY-PAID SALT FROM SHIP-BOARD AT CALCUTTA TO A LICENSED PRIVATE WAREHOUSE AT KHULNA, AND FOR THE CLEARANCE OF THE SALT FROM THE WAREHOUSE.

Collector to make arrangement for weighment of salt.

1. On receipt of an application under section 91, Act VIII of 1878, for the admission of salt into a private warehouse at Khulna, and after the due execution of a bond under the provisions of section 92, Act VIII of 1878, the Collector of Customs, Calcutta, shall make such arrangements as he may deem necessary for the proper weighment of salt during its discharge from the vessel, for the purpose of being conveyed to the licensed warehouse.

Weighment charges.

2. The weighment shall be conducted in the presence of the Preventive Officer on board, and the expense thereof shall be charged to the bonder at a rate of Rs. 3 per 1,000 maunds, if weighmen are not supplied by the bonder.

Description of boat to be used.

3. No salt for which the full duty has not been previously paid shall be taken from any vessel, save in bags and in a lighter provided with hatches, which are capable of being securely fastened down, and it shall be the duty of the Preventive Officer on board to satisfy himself that such lighter is in a serviceable condition before permitting such salt to be placed therein.

Procedure on despatch.

4. As soon as the bonder or his agent or servant shall notify to the Preventive Officer that he desires to proceed with any boat-load of salt, he shall obtain a boat-note, in which the name of the importing vessel and of the bonder, the quantity of salt contained therein, and the warehouse wherein it is to be deposited, shall be specified. The mouths of the bags shall be securely fastened, and the tying sealed with a stamp specially provided for this purpose, and the hatches shall be closed and sealed by, or in the presence of, the Preventive Officer. The lighter shall then be allowed to proceed in charge of a native officer or peon deputed for the purpose by the Custom House authorities, accompanied by an agent on the part of the bonder.

Place of anchorage.

5. The boat shall be made fast to the bank nearest to the place where the railway wagons by which the salt is to be conveyed to Khulna may be in waiting, otherwise at the moorings nearest to such ghat. It shall on no account be permitted by the native Custom House Officer or peon on board to anchor anywhere else.

Procedure on arrival.

6. Notice of the arrival of such salt shall at once be given by the Custom House Officer to the Preventive Officer deputed by the Calcutta Customs

authorities to superintend the storage of the salt in the railway wagons, who shall thereupon note the date and hour of arrival, bringing any unreasonable delay to the notice of the Collector of Customs, examine and compare the boat-note delivered by the Preventive Officer to the bonder, his servant or agent, and the cargo of salt, and superintend its removal to, and storage in, the wagons.

Duty of peon and bonder's agent.

7. The bonder's agent and native Custom House Officer or peon shall remain on board of the boat in charge until the seals and hatches are examined and all the cargo landed and put in wagons.

Wagons to be closed and sealed.

8. After the salt has been put in the railway wagons, the wagons shall be closed and sealed by, or in the presence of, the Preventive Officer, who shall endorse on the boat-note the quantity landed from the boat, and place in the wagons. The boat-note shall be made over to the Railway guard to be taken to Khulna with the salt as a protective document.

Procedure on arrival at Khulna

9. Immediately after the arrival of the wagons at Khulna, notice shall be given by the bonder or his agent to the officer authorized by the Collector of the district to supervise the transit of the salt to the warehouse. This officer shall thereupon note the date and hour of arrival, bringing any unreasonable delay to the notice of the Collector, examine the seals, and, if they are found intact, compare the boat-note delivered by the Preventive Officer to the Railway guard, and the cargo of salt, and superintend its removal to the appointed warehouse, where it shall be stored in bulk, the bags being returned to the bonder. The door of the warehouse shall have two locks, the key of one lock (which must be a Chubb's lock) shall remain with the daroga, and the key of the other with the bonder's agent.

Responsibilities of bonder.

10. The bonder will be held responsible for any departure from these rules on the part of his agent.

Bonder to defray all charges.

11. All expenses connected with the removal and storage of the salt shall be borne by the bonder, who shall also pay to the Collector of Customs, Calcutta, and to the District Collector, Khulna, such fees as they may respectively fix for the services of the officer or peon in charge of the salt from the time of its discharge from the vessels' side to the completion of its storage in the warehouse.

Procedure when salt has been tampered with.

12. If the officer referred to in rule 6 or in rule 9 shall have reason to believe that the salt has in any way been tampered with during its transit, he shall at once report the circumstance to the Collector of Customs, Calcutta, or to the Collector of the district, as the case may be, who shall direct the salt to be re-weighed, and such re-weighment shall be made at the expense of Government.

13. If there be found any unexplained deficiency in the salt on board the cargo-boat or in the railway wagons as compared with the quantity specified in the boat-note, the whole of the salt contained in such boat or railway wagons shall be confiscated, and the bond under which the salt is in course of being stored shall be cancelled.

Penalty when salt is deficient.

14. Salt relating to different bonds shall be stored separately and distinctly. Any admixture of salt specified in different bonds shall render those bonds liable to cancelment, and the holders to immediate payment of the full duty payable thereon.

Salt under different bonds to be stored separately.

15. On salt bonded in the licensed warehouse, the duty shall be calculated on the quantity delivered on weighment from the side of the ship in which it was imported less an allowance on account of wastage, which shall not in ordinary cases exceed 2½ per cent. on the quantity bonded.

Calculation of duty on delivery from private warehouse.

16. In any special case the Board of Revenue, as Chief Customs Authority of the Presidency, is competent to direct that an increased allowance for wastage shall be granted in accordance with the provision of section 122, Act VIII of 1878.

Increased allowance for wastage may be allowed.

17. If the Collector of the district has any reason to believe that any fraud has been perpetrated by the bonder or owner of the salt, or any person in his employ, he shall refuse to make any allowance on account of wastage, and shall demand the full duty payable on the entire quantity received into bond.

But not if any suspicion of fraud.

18. The weighment of salt on ship-board shall be carried on subject to such charges as may be in force, and under such subsidiary arrangements as may from time to time be made by the Collector of Customs, Calcutta, in respect of salt intended to be bonded in the Government golahs at Sulkea.

Subsidiary arrangements for weighments on board-ship.

19. Before permission can be granted to transport salt to Khulna, the bonder will be required to enter into an engagement with the Collector to defray the cost to Government of the establishment noted in the margin, which will be appointed by the Collector for the guard and supervision of the warehouse.

	Rs. per month.
1 Daroga on ...	50
2 Peons at Rs. 6 each	12
Total	62

Rules for the Clearance of Salt.

20. All deliveries of salt bonded in the warehouse under the provisions of Act VIII of 1878 shall be supervised, as required by section 99 of the above Act, by the daroga, who shall give

Procedure on delivery from bond.

proper security, the amount of which will be determined by the Collector of the district, subject to the approval of the Commissioner and the Board.

Working hours.

21. The working hours will be with regard to all deliveries from 7 to 11 A.M., and again from 2 to 5 P.M.

Bonders to provide their own labour and tools.

22. For the use of scales and weights which will be provided by Government, the bonders will be charged at such rates as may, from time to time, be prescribed by the rules relating to weighment, admission into, and clearance from bonded warehouses, public or private, under the Customs Law. The bonders are required to make their own arrangements for cutting and removing their salt from the warehouses, as well as to supply their own tools for cutting the salt, such as *sabools*, *kodalies*, *&c.*

Duty of Customs Officer.

23. The duty of the daroga will be to keep in a book provided for the purpose at the expense of Government, a correct tally of the bags as they are weighed and taken off the scale by the bonder's people, as well as to see that each bag contains neither more nor less than the prescribed quantity of salt, viz., *two maunds*. He will be held personally liable for any excess or deficiency that may be discovered Both the daroga and the bonder's agent will be required to certify at the end of each day's weighments the correctness of the tally book for that day's work.

When disputes arise.

24. Should any dispute arise between the daroga and the bonder or purchaser of the salt under delivery, the former will stop the weighment and at once refer the matter in dispute to the Collector.

When irregularities occur.

25. The daroga will be particularly careful to bring every irregularity that he may become cognizant of to the notice of the Collector without delay, and will be held responsible for failure in doing so.

Check to be exercised by Superintendent.

26. When discrepancies in the accounts cannot be reconciled, and whenever there is reason to believe that the quantity of salt conveyed to the boat or cart is not correctly represented in the accounts, the Collector shall order a reweighment. The expense of such reweighment shall be borne by Government.

Duty of Superintendent before salt is removed.

27. Whenever the bonder or purchaser is desirous of removing his boats or carts from the premises, the daroga shall satisfy himself on every point before, and shall also see even where the accounts agree, that the boat-load or cart-load represents the exact quantity entered in the rowannah.

Extra charges for holidays.

Rate of overtime fees.

28 An overtime fee of 4 annas per hour for the daroga, and 1 anna for each of the peons will be levied from bonders for landing and discharging salt after the regulation hours as prescribed in rule 21.

Provided that no charge shall be made for a broken period of an hour not exceeding 15 minutes, and that full fees shall be levied for all broken periods in excess of 15 minutes; and further provided that the total overtime fees on a single day shall not exceed the following:—

	Rs.	A.	P.
Daroga	1	0	0
Peon	0	3	0

Provided also that no work shall be allowed between sunset and sunrise.

NOTIFICATION.

Rules for regulating the removal of salt from Chittagong to Narainganj.

No. 1562*B*, *dated* 18*th December* 1889.—The following rules, framed by the Board of Revenue under sections 9 and 105 of the Sea Customs Act, VIII of 1878, for regulating the removal of salt warehoused at Chittagong to be rewarehoused at Narainganj, having received the sanction of the Lieutenant-Governor, are published for general information:—

1. When any owner of salt warehoused at Chittagong intends to remove it under section 105 for the purpose of being rewarehoused at Narainganj, an application in writing, specifying the name, tonnage, and master's name of the vessel intended to convey the salt shall be made to the Collector of Customs, Chittagong, before 3 P.M. on the day prior to that on which it is proposed to remove the salt.

2. The salt shall be conveyed from Chittagong to Narainganj by such vessels only as are approved by the Collector of Customs, Chittagong. Each vessel must carry a special pass in the annexed form* under the signature of the Collector of Customs, Chittagong, covering the consignment of salt shipped in it.

3. The salt can only be removed from Chittagong under a bond to be executed by the bonder in conformity with the requirements of section 106 of the Sea Customs Act. The bond shall be in the form† appended to these rules. Port clearance shall not be granted till after the due execution of the bond and after the quantities entered in the tally books have been found to agree with those entered in the manifest (or cargo books) of such vessel or vessels. Single bonds may be accepted for any quantity of salt not exceeding 20,000 maunds, and shall cover all the vessels being loaded with the quantity of salt for which the bond, in each case, is given, and such vessels must, in each case, be named in the bond. The number and date of the bond are to be noted in the pass which accompanies each vessel, and in the copies of the pass retained by the Collector of Customs, Chittagong, and forwarded to the Collector of Customs, Narainganj, respectively.

4. When the discharge of salt from the warehouse at Chittagong for conveyance under bond to Narainganj is interrupted

* *Vide* Appendix E.
† *Vide* Appendix F.

or not completed, such quantity as has been actually delivered at the time of interruption shall be covered by a Customs boat-note. The salt so delivered must also be completely stamped over, and the hatches and all access to the hold must be sealed by Custom seals, to be examined by the night Customs Inspector, who must record his report of each such inspection.

5. The salt when placed on board must be stamped all over and conveyed under sealed hatches. Both the seals on the hatches and the stamps on the salt as reported on clearance by the Collector of Customs at Chittagong shall be separately examined and reported on by the Salt Darogah or other officer deputed by the Collector of Customs, Narainganj, to the Collector of Customs, Narainganj, on receipt of whose orders on the report the seals may be broken and the salt weighed.

6. The vessel on arrival at Narainganj shall be anchored as close as possible to the ghat leading to the warehouse in which the salt is to be stored, or at the nearest moorings to such ghat.

7. The weighment of the salt shall be made in the presence of the Salt Darogah or other officer deputed by the Collector of Customs, Narainganj, and a Customs peon shall invariably remain with the salt until the weighment shall have been completed. Weighment of the salt shall be made, as a general rule on board the importing vessel. It will, however, be competent to the Board, on sufficient cause being shown, to permit the salt of any bonder to be weighed after removal to the shore, under such suitable precautions, to be taken at the sole expense of the bonder, as may be prescribed by the Collector of Customs, Narainganj, and approved by the Board.

8. The owner of the salt shall be required to pay full duty on any difference between the quantity of salt weighed out of bond at Chittagong and the quantity weighed out of the brig or steamer at Narainganj, less an allowance of one per cent. on the quantity weighed into each vessel for wastage during the passage, if such wastage actually occurs.

9. The salt shall be stored under proper supervision in a licensed warehouse, immediately the weighment shall have been made. The door of the warehouse shall have two locks; the key of one lock (which must be a Chubbs' lock) shall remain with the darogah or other officer deputed by the Collector of Customs, Narainganj, and the key of the other with the bonder's agent.

10. The bonder will be required to defray the cost of the preventive officers, and all charges attendant on the weighing of the salt, both at Chittagong and Narainganj, such weighments being conducted as laid down in the Board's rules for weighing salt intended for bond at Chittagong.

11. Both Customs officers and the exporter's agent will be required to certify at the end of each day's weighment the correctness of the tally books for that day's work.

12. The working hours with regard to delivery and weighment of salt shall be from 6 A.M. to 3 P.M., or such other hours as

may be fixed from time to time by the Collector of Customs, with the approval of the Commissioner.

13. If from any cause the weighments cannot be completed in one day, extra peons, as may be considered necessary by the Collector of Customs, shall be appointed to guard the salt, the cost being borne by the bonder.

14. The duty on the warehousing bill-of-entry shall be calculated on the whole quantity delivered on weighment from the vessel or vessels covered by the bond. As salt is cleared from bond, the quantity as entered in the clearance bill-of-entry shall be noted on the warehousing bill-of entry and duty paid accordingly. When the last quantity of salt under each bond is cleared, the bonder shall make good the deficiency, if any, between the amount of duty originally entered in the warehousing bill-of-entry and the total amounts of duty paid, less an allowance on account of wastage, if such wastage has actually occurred, which shall not exceed 2½ per cent. on the whole quantity warehoused.

15. In addition to the above rules, the rules contained in sections VIII and IX of the Salt Manual shall apply generally to all salt conveyed under bond from Chittagong and warehoused at Narainganj.

16. Before permission can be given to transport salt warehoused at Chittagong to Narainganj, under bond, the bonder will be required to construct a suitable warehouse at Narainganj, to be approved by the Collector and licensed by the Chief Customs authority, together with suitable accommodation for the warehouse establishment, also to be approved by the Collector. The bonder will also be required to enter into an agreement with the Collector to defray the cost to Government of the establishment noted in the margin, which will be appointed by the Collector for the guard and supervision of the warehouse.

	Rs.
1 Darogah on	50
2 Peons at Rs. 6 each ...	12
Cost per mensem ...	62

17. The rules contained in paragraphs 5, 11, and 13 of section II of the Salt Manual shall apply generally to the appointment and payment of this establishment, and to the construction and repair of the warehouse and establishment accommodation.

These rules shall come into force from 1st January 1890.

NOTIFICATION.

Rules for the licensing of salt weighment at Calcutta.

The 4th February 1890.—The following rules framed by the Board of Revenue under clause (*c*), section 9 of the Sea Customs Act, VIII of 1878, to provide for the weighment of salt by licensed weighmen at the port of Calcutta having received the sanction of the Lieutenant-Governor, are published for general information:—

1 From the date of the publication of these rules no person, other than a weighman licensed under them, shall be empowered to weigh salt either on board importing vessels or at the Sulkea warehouses.

II.—A weighman includes an assistant.

III.—The duty of supplying licensed weighmen may be entrusted to contractors or sirdar weighmen, who will be appointed on the recommendation of the Superintendent of the Preventive Service and receive a license.* Contractors and sirdars, who have not been licensed by the Collector of Customs will not be recognized by Customs officers.

IV.—Any person wishing to become a licensed weighman will be supplied, on application to the Collector of Customs, with a form* which he will be required to fill up, and such application should ordinarily be supported by a recommendation from some person directly interested in the importation and weighment of salt. If he is considered suitable, a license* will then be granted to the applicant.

V.—A licensed weighman who is guilty of refusal or neglect of duty may be suspended or dismissed.

VI.—Licensed weighmen will make their own arrangements with those persons who require their services and in this respect Government will not exercise any control over them; but they are strictly prohibited from receiving any reward or present from the buyers, or their representatives under penalty of dismissal and of a criminal prosecution.

VII.—When on duty a licensed weighman will be required to wear a brass badge and will be bound to produce his license if asked to do so.

VIII.—A complete list of licensed contractors, sirdar weighmen, and weighmen will be supplied to any person interested in the weighment of salt upon application.

NOTIFICATION.

Rules for the licensing of salt weighment at Chittagong.

The 23rd January 1891.—The following rules, framed by the Board of Revenue under clause (*c*), section 9 of the Sea Customs Act VIII of 1878, to provide for the weighment of salt by licensed weighmen at the port of Chittagong, having received the sanction of the Lieutenant-Governor are published for general information :—

Rules framed under clause (*c*), *section* 9 *of the Sea Customs Act VIII of* 1878, *to provide for the weighment of salt by licensed weighmen in the Port of Chittagong.*

I.—From the date of the publication of these rules, no person, other than a weighman licensed under them, shall be employed to weigh salt either on board importing vessels or at the Sudder ghat warehouses.

Vide Appendix G.

II.—Licensed weighmen may employ such coolies or other assistants as are necessary for conducting the duties.

III.—Any person wishing to become a licensed weighman will be supplied, on application to the Collector of Customs, with a form* which he will be required to fill up, and such application should ordinarily be supported by a recommendation from some person directly interested in the importation and weighment of salt. If he is considered suitable, a license* will then be granted to the applicant.

IV.—A licensed weighman, who is guilty of refusal or neglect of duty, may be suspended or dismissed.

V.—Licensed weighmen will make their own arrangements with those persons who require their services, and in this respect Government will not exercise any control over them, but they are strictly prohibited from receiving any reward or present from the buyers or their representatives, under penalty of dismissal and of a criminal prosecution.

VI.—When on duty, a licensed weighman will be required to wear a brass badge, and will be bound to produce his license if asked to do so.

VII.—A complete list of weighmen will be supplied to any person interested in the weighment of salt upon application.

IX.—ARMS AND EXPLOSIVES.

NOTIFICATION.

Rules regarding the importation of explosives.

No. 1926, *dated Simla, the 6th July* 1883.—The notification of this Department No. 666, dated the 4th May 1883, is hereby cancelled, and the following issued in substitution thereof :—

Whereas it appears to the Governor-General in Council desirable that precautions should be taken to prevent the importation of impure explosives into British India, His Excellency in Council in exercise of the powers vested in him by section 19 of the Sea Customs Act VIII of 1878, is pleased, as a temporary measure, pending legislation on the subject, to prohibit the bringing or taking, by sea or land, into British India, of dynamite and of all analogous preparations of nitro-glycerine, unless—

(*a*) the Custom House authorities are satisfied, on the report of the Chemical Examiner, or of some other chemist appointed in this behalf by the Local Government, that the explosives comprised in the consignment are free from exudation, and satisfy the "heat test" applied by Her Majesty's Inspectors of Explosives in England ; or

* *Vide* Appendix II.

(*b*) that the consignment is covered by a certificate of one of Her Majesty's Inspectors of Explosives in England, showing that samples were taken from bulk before shipment, and satisfied the tests applied by such Inspector.

NOTIFICATION.

Exemption of dynamite, tonite and detonators from customs duty.

No. 2139 *of* 30*th April* 1889.—In exercise of the powers conferred by section 23 of the Sea Customs Act VIII of 1878, the Governor-General in Council is pleased to exempt from customs duty, dynamite, tonite and detonators when imported into British India.

NOTIFICATION.

Exemption of certain arms from customs duty.

No. 1864 *of* 12*th April* 1889.—In exercise of the powers conferred by section 23 of the Sea Customs Act VIII of 1878, and in supersession of Finance and Commerce Department Notifications Nos. 1503, 296S, 17S and 30S, dated 6th June 1884, 20th November 1885, 21st January 1886 and 26th January 1887, respectively, the Governor-General in Council is pleased to exempt from customs duty the undermentioned articles imported into British India:—

1. Arms, which, having paid duty at Aden on import into that settlement, are subsequently within three years imported into any customs port of British India.
2. Bows and arrows.
3. Bullets, bird-shot, gun-wads and wire cartridges.
4. Bullet-moulds.
5. Morris's tubes and patent ammunitions when imported by Officers, commanding British and Native Regiments or Volunteer Corps, for the instruction of their men.
6. Ornamental arms possessing artiquarian value, provided the chief customs authority is satisfied in each case that the arms are practically unserviceable, and that weapons intended for offensive or defensive purposes are not imported under cover of the exemption.
7.* A sword, a revolver, or a pair of pistols when accompanying an officer of Her Majesty's Regular Forces or a commissioned officer of a volunteer corps, or certified by the Commandant of the corps to which such officer belongs, or, in the case of an officer not attached to any corps, by the Officer Commanding the station or district in which such officer is serving, to be imported by the officer for the purposes of this equipment.
8. Swords imported for presentation as army or volunteer prizes.

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* *Vide* India Government Notification No. 1908, dated 8th May 1891.

NOTIFICATION.

No. 302*S*, *dated* 2*nd December* 1890.—In exercise of the powers conferred by section 23 of the Sea Customs Act, VIII of 1878, the Governor-General in Council is pleased to exempt from Customs duty swords imported into British India as part of the equipment of native commissioned officers of Her Majesty's Army.

Exemption from duty of swords required for native commissioned officers.

NOTIFICATION.

The 7*th September* 1889.—It is hereby notified for general information that, in exercise of the powers conferred by section 157 of the Sea Customs Act, VIII of 1878, the Lieutenant-Governor extends the provisions of sections 55 and 63 of that Act to coasting vessels owned and manned by natives of India, and to vessels plying under general passes under section 164 of that Act, so far as regards the specification by the master, in the import and export manifests, of all arms and ammunition carried in such vessels as part of their equipment or armament, and likewise of all arms and ammunition on board, being the personal property of the master, the officers, and the crew working on board such vessels.

Specification of arms and ammunition in manifests of coasting vessels.

NOTIFICATION.

The 7*th September* 1889.—Under the provisions of section 9 of the Sea Customs Act VIII of 1878, the following rule is published for general information:—

Specification of arms and ammunition in manifests of coasting vessels.

The import and export manifests of all vessels engaged in the coasting trade or vessels trading with ports in the Persian Gulf shall in future be required to contain a list of all arms and ammunition carried by such vessels as a part of their equipment or armament, and likewise of all arms and ammunition being the personal property of the master, the officers, and the crew on board such vessels. This information must be furnished in the manifest for each port to which the vessel is bound.

NOTIFICATION.

No. 3521, *dated* 19*th August* 1891.—In exercise of the powers conferred by section 23 of the Sea Customs Act VIII of 1878, the Governor-General in Council is pleased to exempt from customs duty swords and revolvers imported into

Exemption from duty of swords and revolvers imported for members of the Police force.

British India, which are certified by an Inspector-General of Police to be part of the ordinary equipment of members of the Police Force under his charge.

NOTIFICATION.

No. 3028*S*, *dated* 21*st July* 1892.—In exercise of the power conferred by section 32 of the Sea Customs Act (VIII of 1878), the Governor-General in Council is pleased to exempt from the whole of the duties of customs leviable thereon all arms, ammunition, and military stores imported into British India, with the sanction of the Government of India for the use of any portion of the military forces of a Native State in India which may be maintained and organised for Imperial service.

Exemption from duty of arms, ammunition, and military stores imported for military forces of a Natives State maintained and organized for Imperial Service.

X.—MISCELLANEOUS.

NOTIFICATION.

The 8th September 1881.—The following rules, approved by the Lieutenant-Governor, are published for general information, as required by section 204 of Act VIII of 1878 (the Sea Customs Act) :—

Rules for the conduct of pilots with regard to inward and outward clearance.

I.—The pilot in charge of an inward-bound vessel shall keep a good look-out for the Custom House boat at Pachpara, and afford every facility to her in getting alongside. Nothing short of risk to the safety of the vessel is to prevent a Customs Officer being received or disembarked at the proper station.

II.—Pilots shall sign receipts for native crew lists when made over to them by Preventive Officers, and shall further give receipts for any papers on matters of service that may be made over to them by Preventive Officers.

III.—Should any attempt be made to remove goods from a vessel in the river, save under section 70 of Act VIII of 1878, the master shall be warned that he is liable to fine, and that such goods are liable to confiscation under section 167, clauses 2, 5, 11, 28, and 31 of that Act. If, notwithstanding such warning, the removal of goods be persisted in, the fact shall be reported to the Port Officer, and the vessel detained until further orders.

IV.—Should any attempt be made to put goods on board an outward-bound vessel, after port clearance has been obtained, and the Preventive Officer has left, the pilot shall remonstrate, and if the attempt is persisted in, shall report the matter and detain the vessel for further orders.

NOTE.—Paragraphs V to VIII have been omitted with reference to the notification, dated the 6th March 1883, printed at page 44 of this pamphlet.

NOTIFICATION.

The 6th March 1883.—The following is issued for general information:—

Cancellation of notification requiring inward-bound vessels to deliver manifest or report under section 53 at Diamond Harbour.

Notification, dated the 28th October 1863, published in the *Calcutta Gazette* of the 7th November 1863, which declares that no inward-bound vessel, wind and weather permitting, shall pass Diamond Harbour without delivering to the pilot, Customs Officer or other person duly authorised to receive it, the manifest or report required by section 33 of the Customs Act, VI of 1883 (corresponding with section 53 of Act VIII of 1878), is hereby withdrawn.

NOTICE.

Shipment of ballast.

CALCUTTA CUSTOM HOUSE.—*The 3rd August* 1882.—It is hereby notified, under the provisions of section 74 and 137 of the Sea Customs Act, VIII of 1878, that the shipment of ballast will, in future, be permitted without the presence or authority of a Customs Officer, and without the delivery of a shipping bill.

NOTICE.

Shipment of rice in Calcutta.

No. 1194*B*, *dated* 23*rd October* 1883.—The following rules for the Port of Calcutta have been made under section 9 of Act VIII of 1878 by the Board of Revenue, Lower Provinces, with the sanction of the Local Government, and are, under section 204 of the same Act, notified for general information:—

Rules.

1. When it is intended to transfer to a foreign-bound vessel rice imported from a Customs port, such rice may be kept afloat in cargo-boats covered by boat-notes from the importing vessel at such place or places as may be indicated by the Customs authorities.

2. When a shipping bill for such rice has been obtained, the bags at the hatches will be marked to correspond with the shipping bill, and the boat conveyed under an export boat-note to the exporting vessel, where the remaining bags, if not previously so marked, will be marked to correspond with the shipping bill as they are put on board.

3. All such rice must be either re-shipped or landed within seven days from the date of the boat-note granted from the importing vessel.

NOTIFICATION.

Shipment of rice in Calcutta.

No. 852*B*, *dated* 15*th August* 1884.—The following rules for the port of Calcutta have been made, under section 9 of Act VIII of 1878, by the Board of Revenue, Lower Provinces, with the

sanction of the local Government, and are, under section 204 of the same Act, notified for general information :—

Rules.

1. Rice may be water-borne for shipment prior to the taking out of a shipping bill to cover it, provided that the boats remain, at such place† or places† as may be indicated by the Customs authorities.

2. As soon as a boat is loaded, a boat-note must be given to the manjee indicating the anchoring ground which it is intended to lie at, and the boat must proceed there without unnecessary delay, the boat-note being shown to any officer of Customs requiring to see it.

NOTIFICATION.†

Calcutta Custom House, January 1886.

The following places, where rice may be kept afloat in cargo boats prior to the taking out of shipping bills, have been fixed :—

A.—Anchoring ground.

Nearly opposite Prinsep's Ghát and west of a wreck buoy.
Northern limit.—The spur at Jagguth Banerjee's Ghát Road.
Southern limit.—No. 3 spur.

B.—Anchoring ground.

Nearly opposite the High Court and west of the Satellites wreck buoy.
Northern limit.—The spur in front of the Port Commissioners' Boat Registry office.
Southern limit.—The spur in front of the Howrah mills.

C.—Anchoring ground.

Nearly opposite the Burning Ghát and north of Banda Ghát.
Northern limit.—Pundit Ghát.
Southern limit.—Punchanun Tolla Ghát.

At present these anchoring grounds are marked out with red flags on bamboo posts, which will shortly be removed, signboards being substituted.

Preventive Officers are directed to explain the rules to boat manjees, and will see that they are strictly complied with.

Any rice-laden boats of the description referred to in the notifications published under cover of the circular orders above quoted will, after the 10th January 1886, be seized, if found anchored or moored out of the prescribed anchoring grounds, unless it can be shown that they are on their way to one of the grounds, and that they are not delaying unnecessarily on the road. Boats out of track will also be detained.

By the date fixed all persons wishing to avail themselves of the facilities given will be expected to provide themselves with boat-notes in the following form :—

Boat note to protect rice for which no shipping bill has been taken out.

To which anchoring ground the boat is proceeding—A, B, or C ?	Name of ghát, warehouse, or importing vessel where the rice was placed in the boat.	Date and hour when so shipped.	Quantity of cargo on board.	Mark.	Name of manjee and boat license number.

Signature of Shipper or Agent.

3. After a boat has arrived at one of the anchoring grounds it will not be allowed to leave until (1) special permission has been granted, or (2) it has been supplied with an export boat-note, showing the number of the shipping bill which covers the rice in it.

NOTIFICATION.

Passing of passengers' baggage.

The 2nd March 1887.—In supersession of the rules issued under the provisions of section 75 of the Sea Customs Act, VIII of 1878, and published at page 756, Part I of the *Calcutta Gazette* of the 6th September 1882, the following revised rules, which have been sanctioned by the Lieutenant-Governor, are published for general information as required by section 204:—

PASSENGERS' BAGGAGE.

1. Baggage is not exempt from duty, simply because it is baggage.

2. The following articles are liable to duty:—

Arms, ammunition, and military stores.
Salt and opium.
Liquors, malt, wine and spirits.
Perfumery containing spirit.

3. In Calcutta, baggage officers will pass from on board all such free baggage, whether contained in soldered or nailed down packages or not, as the passenger desires to have passed. Each passenger will be required by the baggage officer to sign the following declaration:—

"I hereby declare that my packages of baggage contain none of the following dutiable articles:—

Arms, ammunition, and military stores.
Salt and opium.
Liquors, malt, wine and spirits.
Perfumery containing spirit."

When a passenger objects to signing the above declaration, the packages, if soldered or nailed down, will be sent into the Custom House baggage godown, or if not soldered or nailed down, will be examined and passed from on board, unless they contain dutiable articles. It will be at the discretion of the baggage officer after the declaration has been signed, to examine the packages or in the case of those soldered or nailed down to send them into the baggage godown, if for any reason he may think it advisable so to do.

4. All packages of baggage containing dutiable articles, or which the passenger may leave on board, will be sent into the baggage godown at the Custom House, and upon application in the prescribed form by the owner or his agent, passed from thence under a baggage pass after payment of the duty, if any, and a landing charge of eight annas per package.

5. It will be at the discretion of the proper officer of Customs, when the application for a baggage pass has been made, to allow the packages to be passed unopened.

NOTIFICATION.

Rules under the Merchandise Marks Act in respect to trade descriptions.

"*No.* 1474, *dated* 13*th November* 1891.—In the exercise of the power conferred by section 16 of the Indian Merchandise Marks Act IV of 1889, and in supersession of all existing orders on the subject, the Governor-General in Council is pleased to direct that Criminal Courts, in giving effect to the provisions of the Act in respect of trade descriptions of quantity, measure, or weight of the goods specified hereunder, shall observe the following instructions:—

I.—A trade description of length stamped, on *grey*, *white* or *coloured cotton piece-goods*, shall not be deemed to be false in a material respect, unless—

(*a*) Where a single length is stamped the description exceeds the actual length by more than—

4	inches in pieces stamped as		10	yards long and under;			
5	ditto	as above	10	„	and up to	23	yds. long;
7	ditto	do.	23	„	do.	36	do.
9	ditto	do.	36	„	do.	47	do.
18	ditto	do.	47	yards long;			

Provided, that the average length of the goods in question shall not be less than the stamped length;

(*b*) Where a maximum and a minimum length are stamped, the described maximum length is greater than the actual length by more than—

9	inches in piece-goods under		35	yards long;
18	ditto	ditto	35	„ and up to 47 yds. long;
36	ditto	ditto	above 47	yards long;

Provided, that no such piece shall measure less than the minimum stamped length.

II.—A trade description of width stamped on *grey*, *white* or *coloured piece-goods*, shall not be deemed to be false in a material respect, unless the description exceeds the actual width by—

Half an inch in pieces stamped as 40 inches or less in width;
Three-quarters of an inch in pieces stamped as over 40 inches or under 59 inches in width;
One inch in pieces stamped as 59 inches or more in width;

Provided, that the average width of the goods in question shall not be less than the stamped width.

III.—A trade description of count of number, length or weight, applied to *grey* or *bleached cotton yarn*, shall not be deemed to be false in a material respect unless—

(*a*) The described count or number is greater or less than the actual count or number by more than 5 per

cent., provided that the average count of the whole of the yarn in question is not greater or less than the described count; or

(*b*) the average length of the whole number of hanks in a bundle is less than 840 yards; or

(*c*) in a bundle of yarn of any count under 50, described as being 10lbs. in weight, the number of knots of twenty hanks each is not half of the number of knots of ten hanks each, is not the same as, and the number of knots of five hanks is not double, the described count or number of the yarn; or

(*d*) in a bundle of yarn of any count under 50, described as being 5lbs. in weight, the number of knots of twenty hanks each is not a quarter of the described count or number of the yarn; or

(*e*) in a bundle of yarn of any count from 50 upwards, the number of knots of twenty hanks each is not half, or the number of knots of forty hanks each is not a quarter, when the described weight is 10lbs., and is not a quarter or an eighth, as the case may be, when the described weight is 5lbs. of the count or number of the yarn; or

(*f*) in the case of *bleached yarn* the described weight exceeds the actual weight by more than—

7½ per cent.	in counts	from	...	1	to	8;
5	ditto	from above	...	8	to	18;
4	ditto	ditto	...	18	to	30;
2½	ditto	ditto	...	30	to	80.

IV.—A trade description of count or number applied to a bundle of *dyed cotton yarn* shall be accepted as indicating length only, the hank being taken to measure 840 yards, and it shall be deemed to be false in a material respect if the average length of the hanks in a bundle is less than 819 yards.

V.—A trade description of length applied to *thread of any kind* of cotton, wool, flax, or silk, shall not be deemed to be false in a material respect, unless it exceeds the actual length by more than 1 per cent.

VI.—The dimensions of goods on which their lengths or width is stamped shall be determined by measurement in imperial yards of 36 inches."

NOTIFICATION.

Stamping of piece-goods and testing of yarns under the Merchandise Marks Act.

No. 1430, *dated* 6*th April* 1891.—In exercise of the powers conferred by section 19A, sub-section (2) of the Sea Customs Act, 1878 (as amended by section 11 of the Indian Merchandise Marks Act, 1889), and sections 19 and 20 of the Indian Merchandise Marks Act, 1889 (as amended by Act IX of 1891),

the Governor-General in Council is pleased to make the subjoined rules and orders :—

1. Piece-goods, such as are ordinarily sold by length or by the piece, shall be deemed to include woollen goods of all kinds and the undermentioned descriptions of cotton goods, namely—

Cambrics.	Jeans.	Prints.
Checks, spots and stripes.	Lappets.	Sarries.
Chudders.	Lawns.	Scarves (eklai).
Chudder dhooties.	Lenos.	Sheetings.
Dhooties.	Long cloths.	Shirtings.
Domestics.	Madapallams.	Tanjibs.
Doorias.	Mulls.	Twills.
Drills.	Muslins.	T. cloth and Mexicans.
Jaconets.	Nainsooks.	
	Printers.	

2. Other classes of piece-goods shall not be detained if unstamped, and unstamped cotton and woollen piece-goods imported for private and personal use and not intended for sale shall not be detained if the Customs Collector is satisfied that they are actually not intended for sale.

3. Examination of packages to ascertain whether the goods mentioned in rule 1 are stamped shall be made at frequent intervals at the discretion of the Customs Collector, and either under his personal instructions or under general orders and instructions given by him to an Assistant Collector.

4. The piece-goods contained in the packages so examined need not be examined when found to be stamped to test the accuracy of the stamping, except on information received or when the Customs Collector has reason to suspect that the stamping is false.

5. All measurements of piece-goods shall be made on the table.

6. Yarns need not be examined or measured except on information received, or when the Collector has reason to suspect that the trade description is false.

7. An examination of yarns to test the accuracy of the description of count or length shall be made, in the first instance, up to the limit of one bundle in the consignment.

8. If on such examination the difference between the average count or length and the described count or length is in excess of the variations permitted in paragraphs III and IV of the notification in the Home Department, No. 1738 (Judicial), dated the 4th December 1890, the importer may require a further examination to be made up to the limit stated in Rule 9.

9. The test to determine count and length of yarns shall be applied as follows :—

One bundle should be taken from any bale in the consignment, and each knot in the bundle weighed. From the knots so weighed should be selected the heaviest knot, the lightest knot, and the knot which approaches most closely to the standard weight of a

knot of yarn of the particular count under examination. [By standard weight is meant the weight which the knot of yarn of the described count should be if the length of the hank is correct, *e.g.*, a knot of No. 20 of ten hanks to the knot should weigh eight ounces.]

The heaviest knot should then be selected from the knot so weighed, and each hank in it weighed, the heaviest and lightest hank, and also the hank which approximates most closely to the standard weight, being selected. This process should be repeated with the other two weighed knots.

There will then be nine hanks to be dealt with, three from each of the three knots weighed.

These nine hanks should then be tested on the wrap-reel. If on such test the difference between the average count or length and the described count or length is in excess of the variations permitted by the notification quoted in the preceding rule, the process may be repeated, if the importer should require it, up to the limit of one per cent. of the whole number of bundles in the consignment, but no more extended examination shall be made unless the importer agrees to pay the cost thereof, in which case an examination may be made up to the limit of ten per cent. on the bundles in the consignment.

10. The Customs Collector may require from any informant a security not exceeding five hundred rupees. If the Collector should be satisfied that the information given is wilfully false, the security shall be forfeited.

NOTIFICATION.

Rules for regulating Sunday work in Calcutta.

No. 535B, dated 1st April 1892.—In supersession of the orders contained in the Board's Notification No. 205B, dated 9th April 1892, published in the *Calcutta Gazette* of the 17th idem, Part I, page 214, it is hereby notified to all whom it may concern, under the provisions of the Sea Customs Act, 1878, that the Collector of Customs, Calcutta, is prohibited from granting permission to work cargo in sea-going vessels ordinarily on Sunday. He shall, however, give written permission in the following cases: -

I.—When the application to work is supported by a declaration in a prescribed form signed by the owner or agent of the vessel, certifying that the permission is absolutely necessary to enable the vessel to leave the port owing to the state of the river or to the condition of the weather.

II.—When the application is made on grounds of special urgency, provided the Collector of Customs is satisfied that such grounds are sufficient.

III.—When the application is made to discharge or load live-stock, ship's stores, ballast or coal.

In case II, permission shall only be granted on payment of a fee equal to 6¼ annas on the net registered tonnage of the vessel, subject to the minimum of Rs. 50 and a maximum of Rs. 200.

2. These orders do not modify those contained in Financial Department Resolution, dated the 24th September 1888, published in the Supplement to the *Calcutta Gazette* of the 26th September 1888, page 1955, under which a fee of Rs. 5 (Rs. 100 on Christmas Day, Good Friday, Queen's Birthday and the 1st of January) is payable for the service of a preventive officer; such fee will be levied in case II, in addition to the fee prescribed for that case.

NOTIFICATION.

Rules for regulating Sunday work in Chittagong.

The 3rd January 1893.—In supersession of the orders contained in the Board's Notification No. 341B., dated 1st March 1892, published in the *Calcutta Gazette* of the 2nd idem, Part I, page 285, it is hereby notified to all whom it may concern, under the provisions of the Sea Customs Act, 1878, that the Collector of Customs, Chittagong, is ordinarily prohibited from granting permission to work cargo in sea-going vessels on Sundays. He shall, however, give written permission in the following cases:—

I.—When the vessel is a mail or regular steamer which calls at the port at fixed intervals.

II.—When the vessel is a native brig on which no European is employed.

III.—When the application is made to discharge or load live-stock, ship's stores, ballast or coal for the ship's use.

2. These orders do not modify the existing orders under which a fee of Rs. 6 is charged for the services of the Inspector and Preventive Officer, or the orders contained in the Resolution of Government, in the Financial Department, dated the 24th September 1888, under which a fee of Rs. 100 is payable on Christmas Day, Good Friday, Queen's Birthday, and the 1st of January, in addition to the ordinary fee for the Inspector and the Preventive Officer.

NOTIFICATION.

Payment of toll to Port Commissioners to be noted in shipping bills and bills-of-entry.

The 18th February 1893.—In supersession of the rule issued under the provisions of the Sea Customs Act, VIII of 1878, and published at page 1109, part I, of the *Calcutta Gazette* of the 14th December 1892, the following revised rule which has been approved by the Lieutenant-Governor, is hereby published for general information:—

On and after the 1st January 1893, no shipping bills or bills-of-entry will be received at the Calcutta Custom House unless they bear on them a stamp or signature showing that the toll payable to the Commissioners for the Port of Calcutta under the orders issued from time to time by Government has been paid in full.

XI.—CARGO-BOATS.

NOTIFICATION.

Licensing and registration of cargo-boats in Puri.

The 3rd May 1875.—It is hereby notified, under section 161, Act VI of 1863, that from and after the 1st June 1875 no boat which shall not have been duly licensed and registered shall be allowed to ply as a cargo-boat for the landing and shipping of merchandise within the limits of the port of Puri in the province of Orissa. It is also notified that until further orders no fee will be charged for such license and registration.

Application for license and registration should be made to the Collector of Customs, Puri.

NOTIFICATION.

Licensing and registration of cargo-boats in False Point and Balasore.

The 30th November 1875.—It is hereby notified, under section 161 of Act VI of 1863, that from and after the 1st January 1876 no boat which shall not have been duly licensed and registered shall be allowed to ply as a cargo-boat for the landing and shipping of merchandise within the limits of the port of False Point and the Balasore ports in the Province of Orissa. It is also notified that until further orders no fee† will be charged for such license and registration.

Application for license and registration should, in the case of the Balasore ports, be made to the Collector of Customs at Balasore, and in that of the port of False Point to the Superintendent of Customs at False Point.

NOTIFICATION.‡

Licensing and registration of cargo-boats in Calcutta.

The 10th December 1878.—Under section 79 of Act VIII of 1878 (the Sea Customs Act), the Lieutenant-Governor has been pleased to appoint the Commissioners for the Port of Calcutta to issue licenses for, and register cargo-boats plying within the limits of the port. Under that section and under section 7 (K) of Act XII of 1875 (the Indian Ports Act), the following rules are hereby prescribed for regulating the grant of such licenses and levy of fees by the said Commissioners. These Rules shall come into force on the 1st March 1879, but no fees shall be chargeable thereunder for licensing any cargo-boat

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• *Vide* Rules in Appendix J.

† Fee is now charged. *Vide* revised Rules in Appendix K.

‡ Amended by Notification No. 86Mne., dated 24th July 1888, published at pages 674-75, Part I of the *Calcutta Gazette*, dated 25th July 1888.

or manjee during the currency of any license issued by the Collector of Customs before that date :—

Rules sanctioned by the Lieutenant-Governor of Bengal for the Registration, Licensing and Regulation of cargo-boats under the provisions of section 79, *Act VIII of* 1878, *and section* 7 (*K*) *of Act XII of* 1875.

1. No cargo-boat of any description shall ply within the port unless licensed and registered by the Port Commissioners under section 79, Act VIII of 1878. No licensed and registered cargo-boat shall be allowed to ply within the port except under the direction of a manjee licensed and registered by the Port Commissioners.

2. Each application for the licensing and registration of a cargo-boat must be made in writing to the Port Commissioners, and contain particulars of the owner's name and residence and the tonnage of the boat; and in the event of the owner not residing in Calcutta, the name and address of the agent duly authorized to act for him.

3. Every license granted under these rules shall continue in force until and upon the first day of April next after the date thereof. If granted in the month of March in any year, such license shall continue in force until and upon the first day of April in the year next following that in which the same shall have been granted, except in either case the same shall be sooner revoked. The license is not transferable, and if the ownership of the boat is changed, notice of the transfer must be given to the Port Commissioners before the boat again plies in the port.

4. No license shall be granted to any cargo-boat until such boat has been surveyed by a surveyor duly appointed for the purpose, and he shall have granted a certificate stating (*a*) that the boat is in good order and suited for the conveyance of cargo within the port; (*b*) the tonnage of such boat, *i.e.*, the quantity of cargo she is authorized to carry, as ascertained by the following rules, and (*c*) the number of crew required for the safe navigation of such boat according to the annexed scale :—

Rules for ascertaining tonnage of boat.

Length.—Measure the length from the inside stem to inside stern post, marked A, B on sketch.

Breadth.—Measure the breadth from side to side inside ceiling plank under the deck beams amidships marked C, D on sketch.

Depth.—Measure the depth from underside of deck beam amidships to upper-side or floor ceiling plank marked E, F on sketch.

Then multiply the length, breadth, and depth together and the product—

by ·009 for flush-decked, square-built, and open cargo-boats;
by ·007 for bazar boats;
by ·0064 for open country-boats, such as panseways, bhurs, dinghees, and bhowleahs.
by ·0083 for open country-boats known as hollahs;
by ·0063 for do. do. do. chotes.

The result will be the tonnage of the boat.

The foregoing formula shall be used in measuring boats of class I up to a burden of 50 tons, but the measurement of boats of that class exceeding 50 tons shall be made under the rules of the Merchant Shipping Act, provided that the surveyor shall be authorized to measure boats of class I of any size under the rules of the Merchant Shipping Act when the owners show that the measurements made according to the above formula are inaccurate or oppressive.

Having ascertained the tonnage of a boat, that is, the quantity of cargo she is authorized to carry in accordance with the foregoing rules, the surveyor shall, by a conspicuous mark on the boat's side, indicate for every boat exceeding 10 tons the depth to which she will be immersed when carrying the quantity of cargo for which she is licensed.

Number of crew to be carried by cargo-boats.

Class I.—"Square built, open, or decked" cargo-boats.

Boats of not more than 15 tons, 5 men, including manjee.
Above 15 and not above 20 „ 6 „ „ „
„ 20 „ 30 „ 7 „ „ „
„ 30 „ 35 „ 8 „ „ „
„ 35 „ 40 „ 9 „ „ „
„ 40 tons, 10 men, including manjee.

Class II.—Dinghy-built bhurs and open country boats.

For boats not exceeding 20 tons, 4 men, including manjee.
„ „ 30 „ 5 „ „ „
„ „ 40 „ 6 „ „ „
Above 40 tons, but not exceeding 50 tons, 7 men, including manjee.

5. The number of every licensed boat shall be branded by the surveyor on the boat, and shall also be painted in white figures not less than six inches long on both sides of the boat.

6. Fees not exceeding the sum mentioned in the following schedule shall be payable for the issue, renewal, &c., of the licenses granted under these rules:—

Schedule of Charges.

	Rs.	A.	P.
1. For surveying, registering, branding, and painting number and issuing license to cargo-boats per ton on tonnage for which license is issued	0	8	0
2. Metal ticket for manjee	0	4	0
3. Manjee's license	0	4	0
4. Endorsement of change of owner or person in charge in register and license	2	0	0
5. Issue of new license to boats in lieu of those defaced or lost	0	8	0

7. The owner or his agent or the manjee in charge of any licensed boat shall not permit any quantity of cargo, more than that for which such boat has been licensed, to be carried in such boat at one time, and shall not permit such boat to ply unless provided with the number of crew stated in the license. The boat must be kept thoroughly clean, and be provided with a pump, ground tackle, and fittings in working order, as specified in the license.

8. The license granted for any cargo-boat may be revoked whenever such boat is, in the opinion of the Port Commissioners,

unfitted for the conveyance of cargo, or when any breach of the conditions of the license, of the Port Rules, or of the Sea Customs Act, has been committed by the owner or his agent or the manjee in charge of the boat.

9. No cargo-boat shall lie at the Inland Vessels' Wharves unless when receiving or discharging cargo, and all cargo-boats shall cast off from the mooring posts and move from one place to another when required by an officer duly authorized by the Port Commissioners.

10. No cargo-boat shall obstruct the free navigation of the port, or the approaches to wharves, jetties, or landing-stages, and no cargo-boat shall be moored or land or ship goods at any bathing ghát.

11. Cargo boats, when under way within the port, shall be under oars or sail to enable them to keep clear of moving steamers or ships.

12. Cargo-boats moving up or down in port when proceeding to or from vessels occupying fixed moorings shall keep as close as possible to the line of fixed moorings. Other cargo-boats moving up or down shall keep to the west of the line of swinging moorings.

13. Not more than three cargo-boats shall make fast to one mooring buoy at the same time, and any cargo-boat which has made fast to a mooring buoy shall cast off when required by an officer duly authorized by the Port Commissioners.

14. Every licensed cargo-boat shall be provided with an iron caboose to be kept on deck, and no fire shall be permitted in any other part of the boat. Every such cargo-boat shall carry a light in a lantern in the fore part of the boat, where it can be distinctly seen when under way after dark.

15. The manjee of a licensed cargo-boat, plying at the port, shall not be allowed to keep on board any private stores other than those which are necessary for the use of the crew for a period not exceeding one week.

16. The Port Commissioners may, if they think fit, at any time order any licensed cargo-boat to be resurveyed without any charge to the owners, and they may also revoke at any time any license granted to any owner or manjee, and it shall be competent to the Commissioners to refuse any application for the issue of a license.

17. Whenever any accident shall occur to a licensed cargo-boat, the manjee in charge or the owner of the boat shall at once proceed to the nearest river police-station and report the circumstances connected with the accident to the officer in charge.

18. The owner or agent, or manjee of a licensed cargo-boat, who shall without good reason refuse to carry cargo in such boat, shall for every such refusal be liable to the penalty prescribed by law for breach of these rules, and shall in addition be liable to have the licenses of the boat and the manjee revoked.

19. Every licensed cargo-boat when plying shall have its license on board, and it shall be produced when required.

20. Any owner of a licensed cargo-boat who may withdraw it from plying, except for the purpose of repairs or other sufficient cause without giving 48 hours' notice to the Port Commissioners, shall for every such refusal be liable to the penalty prescribed by law for breach of these rules, and shall in addition be liable to have the license revoked.

21. Every registered manjee shall be provided with a metal license ticket, upon which shall be legibly painted the number of the manjee's license, and every such manjee when in charge of a licensed cargo-boat shall wear his ticket exposed to view. No manjee without such ticket shall be in charge of any licensed cargo-boat.

22. Whenever the number on any manjee's license ticket shall become obliterated or defaced, so that the same shall not be distinctly legible, and also when any manjee's license ticket shall have been lost or mislaid, the manjee shall apply to the Commissioners for a renewal thereof, and the Commissioners shall, upon the payment of the fee mentioned in the schedule, deliver to the manjee a new license ticket.

23. On the expiration or other determination of the license the manjee shall deliver his metal ticket to the registering officer.

24. No manjee shall lend or transfer his ticket to any other person, and no other person shall use the ticket of a registered manjee.

25. No person in charge of any licensed cargo-boat plying within the limits of the port shall use, or wear, or have any ticket resembling or intending to resemble, the metal ticket granted under the authority of these rules.

26. The manjee of every licensed cargo-boat plying for hire within the port shall, when waiting for hire at the wharves, have a hiring note showing the rate at which such boat can be hired by the day, and any owner or agent failing to supply the manjee with such note shall, in addition to the fine prescribed for a breach of these rules, be liable to have the boat's license revoked.

27. Every owner or agent of a licensed cargo-boat shall, on the 1st August and 1st December in each year, submit a return to the Port Commissioners, showing the number of licensed boats belonging to him plying on the last day of the previous month.

28. Any person committing any infringement of any of the foregoing rules is liable to a fine not exceeding five hundred rupees, if the offence is cognisable under Act VIII of 1878, or to a fine not exceeding one hundred rupees, if the offence is cognisable under Act XII of 1875.

29. All Police officers shall have the same powers against offences and offenders under these rules as they have under section 6, Act III (B.C.) of 1872.

NOTIFICATION.

Licensing and registration of cargo-boats in Dhamra.

The 11*th February* 1879.—Under section 79 of Act VIII of 1878 (the Sea Customs Act), the Lieutenant-Governor has been pleased to appoint the Port Officer of Chandbally to issue licenses

for, and register cargo-boats plying within the limits of the port of Dhamra in the province of Orissa. Under that section and under section 7 of Act XII of 1875 (the Indian Ports Act), the following rules are hereby prescribed. These rules shall come into force on the 1st April 1879 :—

Rules sanctioned by the Lieutenant-Governor of Bengal for the issue of licenses for, and registration of, Cargo-boats by the Port Officer of Chandbally for the Dhamra Port, under section 79 *of Act VIII of* 1878, *and section* 7 *of Act XII of* 1875.

I.—Each application for the licensing and registration of a cargo-boat must contain particulars of the owner's name and residence, and the tonnage of the boat.

II.—The application shall be made to the Port Officer of Chandbally, who shall cause the boats to be examined, and shall certify that they are safe.

III.—The Port Officer shall every six months cause the boats to be surveyed, and if any boat is found unsafe shall withdraw the license held by the owner of the said boat, until it shall have been repaired to his satisfaction.

IV.—The Port Officer may from time to time condemn any boat found to be thoroughly unsafe, and may refuse to allow it to be repaired.

V.—The licenses issued will be free until further orders of Government, but shall be issued subject to all the conditions specified in these rules.

VI.—The licenses issued will be current until they are withdrawn by the Port Officer, provided that this condition may be modified if it should be determined hereafter to fix any license fee.

VII.—All licenses will be registered in the order of granting, but when any license is permanently withdrawn, then the next license issued shall bear the number of the license withdrawn.

VIII.—The number of the license must be painted in black letters on a white ground on both the bows of every licensed boat; the figures must not be less than six inches in length and four inches in breadth.

IX.—The license must be produced whenever demanded by the Port Officer of Chandbally or any of his subordinates, by any Officer of Police or Customs, or by any person using or hiring the boat.

X.—Cargo-boats, the manjees of which shall not produce their license as aforesaid, may be treated as unlicensed boats, failing an explanation satisfactory to the Port Officer of Chandbally, or, in his absence, to the Customs Officer at the station.

XI.—Any goods found within the limits of the port on board of any boat not duly licensed and registered shall, unless such goods be covered by a special permit from the Officer in charge

of the Custom House, be liable to confiscation, and the owner or the person in charge of the boat shall be liable to a penalty not exceeding one hundred rupees.

XII.—No cargo-boats shall be licensed unless provided with a sufficient crew to be specified in the license.

XIII.—If any license be cancelled for any reason, the holder thereof shall be bound to deliver it up to the Port Officer of Chandbally.

XIV.—Scale of crews:—

Class 1st.—Square-built, open or decked.

For a boat of not more than	15	tons'	burthen,	4	men including manjee.	
Above	15 tons and under 20 tons,			5	ditto	ditto.
Do.	20	ditto	25 ,,	6	ditto	ditto.
Do.	25	ditto	30 ,,	7	ditto	ditto.
Do.	30	ditto	35 ,,	8	ditto	ditto.
Do.	35	ditto	40 ,,	9	ditto	ditto.
Do.	40 tons, 10 men including manjee.					

Class 2nd.—Bhurs or Pattamoondi boats.

For a boat of not more than	15	tons'	burthen,	4	men including manjee.	
Above	15 tons and under 20 tons,			5	ditto	ditto.
Do.	20	ditto	30 ,,	6	ditto	ditto.
Do.	30	ditto	35 ,,	7	ditto	ditto.
Do.	35 tons, 8 men, including manjee.					
Pattiah (small boats) 3 to 6 tons, 3 men including manjee.						

XV.—Any licensed cargo-boat found plying within the limits of the port of Dhamra with less than the prescribed scale of crew under Rule XIV, or with deficient ground-tackle and appliances, shall be liable to withdrawal of license until such deficiency be made good to the satisfaction of the Port Officer of Chandbally.

NOTIFICATION.

Licensing and registration of cargo-boats in Chittagong.

The 15th December 1883.—Under section 79 of Act VIII of 1878 (the Sea Customs Act), the Lieutenant-Governor appoints the Port Officer of Chittagong to issue licenses for, and register, cargo-boats plying within the limits of that port, and under the same section and section 7 (*k*) of Act XII of 1875 (the Indian Ports Act), the following rules are prescribed for the licensing and registration of such boats, in supersession of the rules published at page 54, Part I of the *Calcutta Gazette* of the 24th July 1872. These rules shall take effect from the 1st January 1884:—

Rules.

1. Each application for the licensing and registration of a cargo-boat must contain particulars of the owner's name and residence, and the tonnage of the boat.

2. The applications will be made to the Port Officer, who shall survey the boats and satisfy himself that they are safe.

3. The licenses will then be issued, and will be current for one year only from the date of registration fee. A fee at the following

rates, will be charged on the issue of each license, and the same fee on its renewal every year :—

		Rs.	A.	P.
"Open or decked" boat up to 3 tons' burthen		1	0	0
Ditto	ditto, *above* 3 and *not above* 5 tons' burthen ...	1	8	0
Ditto	ditto, *above* 5 and *not above* 10 tons' burthen ...	2	0	0
Ditto	ditto, all above 10 tons' burthen	3	0	0

4. The number of the license must be branded or cut, and painted in conspicuous white figures on both bows of the boat, the figures not to be less than six inches in length. The tonnage must also be cut into boat's stem.

5. The license must be produced whenever demanded, and should, therefore, be in the custody of the manjee of the boat for the time being.

6. Cargo-boats, the manjees of which shall not produce their licenses when called upon, will be treated as unlicensed boats, unless good cause be shown to the contrary.

7. Any goods found within the limits of the port on board of any boat not duly licensed and registered shall, unless such goods be covered by a special permit from the Customs officer, be liable to confiscation, and the owner or the person in charge of the boat shall be liable to a penalty not exceeding one hundred rupees.

8. No cargo-boats shall be licensed unless provided with a crew according to the following scale :—

Class I.—" Square-built, open or decked."

For a boat not above			10 tons' burthen, 3 men including manjee.							
,,	,,	above	10 and not above			15 tons,	4	men,	including	manjee.
,,	,,	,,	15	,,	,,	20 ,,	5	,,	,,	,,
,,	,,	,,	20	,,	,,	25 ,,	6	,,	,,	,,
,,	,,	,,	25	,,	,,	30 ,,	7	,,	,,	,,
,,	,,	,,	30	,,	,,	35 ,,	8	,,	,,	,,
,,	,,	,,	35	,,	,,	40 ,,	9	,,	,,	,,
,,	,,	,,	40 tons, 10 men including manjee.							

Class II.—" Dinghy-built Bhurs."

For a boat not above			10 tons' burthen, 3 men including manjee.							
,,	,,	above	10 and not above			20 tons,	4	men	including	manjee.
,,	,,	,,	20	,,	,,	30 ,,	5	,,	,,	,,
,,	,,	,,	30	,,	,,	40 ,,	6	,,	,,	,,
,,	,,	,,	40 tons, 7 men, including manjee.							

9. The license of a cargo-boat found plying contrary to the conditions of the license, with a crew fewer in number than is prescribed in such license, shall be liable to cancelment.

10. If any cargo-boat becomes unsafe during the term of its license, the Port Officer may withdraw the license until it is properly repaired.

APPENDIX A.

Form of General Account of Cargo.

(*Vide* rule 2 of notification, dated 17th April 1889, page 11.)

General Account of Cargo shipped on board.

S.S. , Tons , Register No.

Master , under colours, Voyage No. , sailed

from on the 189 for

Number and date of shipping bill or other authority for shipment.	Marks and number of packages.	Description of contents.		Measure, quantity or weight according to schedule A.	Value.	Shipper's name.	Consignee's name.	Port for which shipped.	Date of		Remarks.
		Dutiable.*	Free.†						Shipment.	Delivery.	
1	2	3	4	5	6	7	8	9	10	11	12

I hereby declare that the above is a full, true, and particular account of all goods shipped on board the above vessel for

Signed and declared before

me at *Agents.* *Master.*

_____189 . *Collector of Customs.*

Explanations—

The name of each port at which cargo is shipped to be written across the form.

Column 11 to be filled in when cargo is discharged.

Transhipment goods to be indicated by a note in the column of Remarks.

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* Dutiable goods :—

(*a*) All goods shipped from Foreign ports for Customs ports, whether transhipped at any Customs port or not.

(*b*) All goods specified in schedules 2 and 3 of the Tariff Act XI of 1882, whether shipped from or to Foreign ports or Customs ports.

(*c*) All goods exported under claim for drawback or under bond for duty of customs or excise.

(*d*) All goods the importation or exportation of which is prohibited or restricted under section 18 of the Customs Act, or any other law for the time being in force.

† Free goods—All goods which do not fall within the above definition of dutiable goods.

APPENDIX B.

Form of General Pass.

(*Vide* rule 2 of notification No. 1127B, dated 30th August 1888, page 13.)

This General Pass is granted to the S.S. , of , Register No. , Tons , belonging to , under the provisions of section 164 of the Sea Customs Act, VIII of 1878.

This Pass shall be in force until the 31st day of July 189 , inclusive, subject to the Power of revocation vested in the Chief Customs Authority of this Presidency by clause 3 of the said section, and to the due observance by the master, owners, or agents of all obligations and conditions imposed upon vessels sailing under a General Pass for the time being in force, and shall, so long as it is current, entitle the said S.S.
to the benefit of all facilities provided by such rules for entry and lading discharge and clearance at all ports for which it is valid, as specified below.

Provided that this Pass shall not be valid for any voyage or voyages which the said S.S. may make otherwise than as a regular coasting vessel during the period of its currency.

Dated
189 .

Collector of Customs.

Extended to 31st July 189

Collector of Customs.

Ports for which this Pass is valid.

All customs ports throughout British India.

or

All customs ports throughout

the { Presidencies of
....and
....

or

Bombay,

Kárwár,

Tellicherry, *etc.* (*specifying them by name*).

Collector of Customs.

APPENDIX C.

B—Form of Cargo Book.

(*Vide* rule 4 of notification No. 1127B, dated 30th August 1888, page 14.)

S.S. , Tons , Register No.

Master , under colours, Voyage No. , sailed

from on the 189 for

Number and date of Shipping Bill or other authority for shipment.	Marks and number of packages.	Descriptions of contents.		Shipper's name.	Consignee's name.	Port for which shipped.	Date of		Remarks.
		Dutiable, as defined in clause 1 of the Rules.	Free, as defined in clause 1 of the Rules.				Shipment.	Delivery.	
1	2	3	4	5	6	7	8	9	10

Explanations—

The name of each port at which cargo is shipped to be written across the form.

Column 9 to be filled in when cargo is discharged.

Export General Manifest to be in the same form as the entries under each port of shipment, with the addition of such columns as may be prescribed for registration purposes by local authorities.

Import General Manifest or extract required under Rule 14 for each port to be in the form of a collection of entries of cargo shipped for that port under the various ports of shipment headings, with the addition of such columns as the local authorities of each presidency may prescribe for clearance or registration purposes.

Transhipment goods to be indicated by a note in the column of remarks.

APPENDIX D.

C.—Form of Shipping Bill.

(*Vide* rule 7 of notification No. 1127B, dated 30th August 1888, page 14.)

Entry of Goods exported by from per under colours to

1	2	3	4	5	6	7		8
Marks.	Number and kind of packages.	Description of goods.	Weight or quantity.	Market rates for value.	Market or real value under section XXIX of Act VIII of 1878.	Duty recovered if any.		Remarks for the guidance of customs officer at the port of discharge.
						Rate.	Amount.	

Explanations—

Any additional columns or endorsement forms required for purposes of registration, check, transfer, &c., by local usage may be added under the orders of local authorities.

In shipment of free goods, columns 7 and 8 may be left blank.

An additional column may be opened for specifying the class of goods to be shipped namely, warehouse or drawback goods, goods exported under special rule of restriction country goods subject to duty, and country goods free of duty.

APPENDIX E.

FORM OF SPECIAL SALT PASS.

(*Vide* rule 2 of Notification No. 1562B, dated 18th December 1889, page 36.)

I.

SPECIAL SALT PASS.

Under Bond No. , *dated*

NON-DUTY PAID.

Serial number
Bonder's name
Name of importing ship
Nationality
Master's name
Whence imported
Description of salt
Quantity despatched to Narainganj in maunds
Date of despatch to Narainganj
Whether from ship-board or golah
Name of vessel by which despatched
Master's name
Number of stamps on salt
Ditto of seals on hatches
Current for days
Date
Signature of Customs Collector, Chittagong

II.

(*To be forwarded by post to Collector of Customs. Narainganj*).

SPECIAL SALT PASS.

Under Bond No. , *dated*

NON-DUTY PAID

Serial number
Bonder's name
Name of importing ship
Nationality
Master's name
Whence imported
Description of salt
Quantity despatched to Narainganj in maunds
Date of despatch to Narainganj
Whether from ship-board or golah
Name of vessel by which despatched
Master's name
Number of stamps on salt
Ditto of seals on hatches
Current for days
Date of clearance from Chittagong
Signature of Customs Collector, Chittagong

III

(*To be given to Masters of vessels by which despatched.*)

N.B.—This pass must invariably accompany the salt in transit.

SPECIAL SALT PASS.

Under Bond No. , *dated*

NON-DUTY PAID.

Serial number
Bonder's name
Name of importing ship
Nationality
Master's name
Whence imported
Description of salt
Quantity despatched to Narainganj in maunds
Date of despatch to Narainganj
Whether from ship-board or golah
Name of vessel by which despatched
Master's name
Number of stamps on salt
Ditto of seals on hatches
Current for days
Date of clearance from Chittagong
Signature of Customs Collector, Chittagong

Seal.

APPENDIX F.

FORM OF BOND FOR THE REMOVAL OF SALT FROM CHITTAGONG TO NARAINGANJ.

(*Vide* rule 3 of Notification No. 1562B, dated 18th December 1889 page 36.)

KNOW all men by these presents that we are held and firmly bound unto the Secretary of State for India in Council in the sum of Rupees of lawful money of British India to be paid to the said Secretary of State in Council his certain attorney, successors and assigns, for which payment to be well and truly made, we bind ourselves, our heirs, and representatives jointly, and every two of us bind ourselves, our heirs, and representatives jointly, and each of us binds himself, his heir, and representatives severally firmly by these presents sealed with our respective seals dated this day of one thousand eight hundred and ninety And each of us the said doth hereby, for himself, his heirs, and representatives, covenant with the said Secretary of State in Council, his successors, and assigns, that if any suits shall be brought touching the subject-matter of this obligation or the condition hereunder written in any court subject to the superintendence of the High Court of Judicature at Fort William in Bengal other than the said High Court in its original jurisdiction, the same shall and may, at the instance of the said Secretary of State in Council, be removed into, tried, and determined by the said High Court in its extraordinary original jurisdiction.

The full amount of duty payable.

WHEREAS the said is the of the ship or vessel called the of the burthen of tons, and the said vessel is laden with maunds of Liverpool Pungah salt, non-duty-paid, transhipped* from , and ready to proceed on a voyage from the port of Chittagong to the port of in British India, for which port the said has declared that the said ship is bound: And whereas the Collector of Customs for the port of Chittagong has refused port clearance to the said ship, unless the said with two sufficient sureties should execute such a bond as above written with such condition as hereunder written, which he the said as principal and the said as his sureties have agreed to do: Now the condition of the above written bond is such that if the above bounden or some or one of them, their heirs, or representatives shall and do on or before the day of one thousand eight hundred and ninety produce or cause to be produced to the Collector of Customs for the port of Chittagong for the time being, or the officer in charge of the Custom House for the time being, a certificate from the proper officer of the said port of to which the said ship has been declared bound as aforesaid of her safe arrival on or before the* day of next at the said port, and shall also faithfully observe and perform all the rules for the time being in force as to the removal of non-duty-paid salt under bond to from board ship (or from bond) at Chittagong, then the above written bond shall be void, otherwise to be and remain in full force and virtue.

(Owner, agent, master, or commander as the case may be.)

* In the case of salt removed from bond substitute for the word "transhipped," stored in a warehouse at Chittagong.

Signed, sealed, and delivered

---

* The date to be fixed in respect of salt intended for the port of Naraingani should be calculated in the manner following:—Within twenty-one days from the granting of the port clearance during the north-east monsoon (*i.e.*, from the 16th September to 30th April) or within fifteen days from the date of the granting of port clearance during the south-west monsoon (*i.e.*, from the 1st May to the 15th September).

APPENDIX G.

(*Vide* rules III and IV of Notification, dated 4th February 1890, page 39.)

Form of Contractor's License.

A B is hereby appointed a licensed contractor for the supply of licensed weighmen under the rules prescribed by the Board of Revenue.

Form of Application for Weighman's License.

I, , son of , resident of , in the district of , at present residing at , desiring to obtain a license authorising me to weigh salt on board ships, as well as at the Sulkea warehouses, beg respectfully to submit this petition.

I undertake to perform my duties faithfully to Government, and to obey any lawful commands that I may receive.

Form of Weighman's License.

A B is hereby appointed a licensed weighman under the rules prescribed by the Board of Bevenue.

Descriptive Roll.

Name.	Father's name.	Residence.	Present residence.	By whom recommended.

APPENDIX H.

(*Vide* rule III of Notification, dated 23rd January 1891, page 40.)

Form of Weighman's License.

A B is hereby appointed a licensed weighman under the rules prescribed by the Board of Revenue.

Descriptive Roll.

Name.	Father's name.	Residence.	Present residence.	By whom recommended.

Form of Application for Weighman's License.

I , son of , resident of in the district of , at present residing at desiring to obtain a license authorising me to weigh salt on board ships as well as at the sudder ghat warehouses, beg respectfully to submit this petition.

I undertake to perform my duties faithfully to Government and to obey any lawful commands that I may receive.

APPENDIX J.

Rules for the issue of licenses for, and registration of, cargo-boats by the Chief Officer of Customs of the Port of Puri in Orissa (Government Notification, dated 3rd May 1875, page 52).

1. Each application for the licensing and registration of a cargo-boat must contain particulars of the owner's name and residence and the tonnage of the boat.

2. The applications shall be made to the Collector of Customs at Puri, who shall cause the boats to be examined, and shall certify that they are seaworthy.

3. The Collector of Customs shall from time to time cause the boats to be surveyed, and if any boat is found to be unsafe shall withdraw the license held by the owner of the said boat until it shall have been repaired to his satisfaction.

4. The Collector of Customs may from time to time condemn any boat found to be thoroughly unseaworthy, and may refuse to allow it to be repaired.

5. The licenses issued will be free until further orders of Government, but shall be issued subject to all the conditions specified in these rules.

6. The licenses will be current until they are withdrawn by the Chief Officer of Customs, provided that this condition may be modified, if it should be determined hereafter to fix any license fee.

7. All licenses will be registered in the order of granting, but when any license is permanently withdrawn, then the next license issued shall bear the number of the license withdrawn.

8. The number of the license must be painted in black letters on a white ground, on both the bows of every licensed boat. The figures must not be less than six inches in length and four inches in breadth.

9. The license must be produced whenever demanded by any officer of police or customs, or by any person using or hiring the boat.

10. Cargo-boats, the manjees of which shall not produce their license when called upon as aforesaid, may be treated as unlicensed boats, failing an explanation satisfactory to the Collector of Customs, or, in his absence, to the senior Revenue Officer at the station.

11. Any goods found within the limits of the port on board of any boat not duly licensed and registered shall, unless such goods be covered by a special permit from the officer in charge of the Custom House, be liable to confiscation.

12. No cargo-boats shall be licensed unless provided with a sufficient crew, to be specified in the license.

13. The license of a cargo-boat found plying contrary to the conditions of the license shall be liable to cancelment.

14. Should any license be cancelled for any reason, the holder thereof shall be bound to deliver it up to the Collector of Customs.

15. In respect of serving vessels which enter the roadstead of Puri, the owners, manjees, and crews of all licenssd cargo-boats shall obey all orders issued by the Collector of Customs consistent with these rules and the Consolidated Customs Act.

16 When any vessel arrives in the roadstead of Puri and requires the services of cargo-boats, it shall be lawful for the Collector of Customs, with or without the application of the agents, owners or commander of the said vessel, to apportion a certain number of cargo-boats for the service of the said vessel.

17. When the violence of the sea is so great that cargo-boats cannot ply without imminent danger to life or property, the Collector of Customs shall cause a storm or surf-flag to be hoisted, and boats shall not be bound to ply while such flag is flying.

18. Cargo-boats shall not ply with cargo by night, unless by permission of the Collector of Customs.

19. The hire of cargo-boats shall be two rupees for each trip, but the Collector of Customs has authority to regulate the rates.

APPENDIX K.

Rules for the issue of licenses for, and registration of, cargo-boats by the Chief Officer of Customs of the Ports of $\frac{\textit{False Point}}{\textit{Balasore}}$ *in Orissa.*

(*Vide* Government Notification, dated 30th November 1875, page 52.)

1. Each application for the licensing and registration of a cargo-boat must contain particulars of the owner's name and residence and the tonnage of the boat.

2. The applications shall be made to the $\frac{\text{Superintendent of Customs}}{\text{Collector of Customs}}$ at $\frac{\text{False Point}}{\text{Balasore}}$, who shall cause the boats to be examined, and shall certify that they are seaworthy.

3. The $\frac{\text{Superintendent of Customs}}{\text{Collector of Customs}}$ shall from time to time cause the boats to be surveyed, and if any boat is found unsafe shall withdraw the license held by the owner of the said boat until it shall have been repaired to his satisfaction.

4. The $\frac{\text{Superintendent of Customs}}{\text{Collector of Customs}}$ may from time to time condemn any boat found to be thoroughly unseaworthy, and may refuse to allow it to be repaired.

5. Fees not exceeding the sums mentioned herein shall be payable for the issue and renewal of licenses granted under this rule :—

	Rs.	A.
For boats not exceeding 10 tons' burden... ...	1	0
Ditto exceeding 10 and not exceeding 15 tons' burden	2	0
For boats exceeding 15 tons' burden	3	0

6. The licenses will be current until they are withdrawn by the Chief Officer of Customs.

7. All licenses will be registered in the order of granting, but when any license is permanently withdrawn, then the next license issued shall bear the number of the license withdrawn.

8. The number of the license must be painted in black letters on a white ground on both the bows of every licensed boat; the figures must not be less than six inches in length and four inches in breadth.

9. The license must be produced whenever demanded by any officer of police or customs, or by any person using or hiring the boat.

10. Cargo-boats, the manjees of which shall not produce their license as aforesaid, may be treated as unlicensed boats, failing an explanation satisfactory to the $\frac{\text{Superintendent of Customs}}{\text{Collector of Customs}}$ or, in his absence, the senior Revenue Officer at the station.

11. Any goods found within the limits of the port on board of any boat not duly licensed and registered shall, unless such goods be covered by a special permit from the officer in charge of the Custom House, be liable to confiscation.

12. No cargo-boats shall be licensed unless provided with a sufficient crew to be specified in the license.

13. The license of a cargo-boat found plying contrary to the conditions of the license shall be liable to cancelment.

14. If any license be cancelled for any reason, the holder thereof shall be bound to deliver it up to the $\frac{\text{Superintendent of Customs}}{\text{Collector of Customs}}$.

15. In respect of serving vessels which enter the $\frac{\text{Port of False Point}}{\text{Port of Balasore}}$, the owners, manjees and crews of all licensed cargo-boats shall obey all orders issued by the $\frac{\text{Superintendent of Customs}}{\text{Collector of Customs}}$ consistent with these rules and the Consolidated Customs Act.

16. When any vessel arrives in the port of $\frac{\text{False Point}}{\text{Balasore}}$ and requires the services of cargo-boats, it shall be lawful for the $\frac{\text{Superintendent of Customs}}{\text{Collector of Customs}}$, with or without the application of the agents, owners or commander of the said vessel to apportion a certain number of licensed cargo-boats for the service of the said vessel.

17. When, in the opinion of the $\frac{\text{Superintendent of Customs}}{\text{Collector of Customs}}$, the weather is too bad for work to be carried on alongside a vessel in port, the $\frac{\text{Superintendent of Customs}}{\text{Collector of Customs}}$ shall cause a storm signal (cone or drum) to be hoisted, and boats shall not be bound to ply while such signal is flying.

18. Scale of crews :—

Class 1st, square-built, open or decked.

For a boat of not more than 15 tons' burden, 5 men, including manjee.
Above 15 tons and under 20 tons, 6 men, including manjee.
" 20 " " 25 " 7 "
" 25 " " 30 " 8 "
" 30 " " 35 " 9 "
" 35 " " 40 " 10 "
Above 40 " 11 "

Class 2nd, Bhurs or Pattamoondie boats.

For a boat not more than 15 tons' burden, 4 men, including manjee.
Above 15 tons and under 20 tons, 5 men, including manjee.
" 20 " " 30 " 6 " "
" 30 " " 35 " 7 " "
Above 35 " 8 " "

19. Any licensed cargo-boat found plying within limits of $\frac{\text{False Point}}{\text{Balasore}}$ ports with less than the prescribed scale of crew under Rule 18, or with deficient ground-tackle and appliances, shall be liable to withdrawal of license until such deficiency be made good to the satisfaction of the $\frac{\text{Superintendent of Customs}}{\text{Collector of Customs}}$.

R. D'R. & E. D'S.—Reg. No. 5622J—40—28-4-93